



Catalog Year Fall 2015

# EAST CENTRAL COLLEGE

# ACCOUNTING

## ASSOCIATE OF APPLIED SCIENCE DEGREE

### East Central College

1964 Prairie Dell Road  
Union, Missouri 63084  
636-584-6588  
[www.eastcentral.edu](http://www.eastcentral.edu)

### Admissions Office

ECC Campus  
636-584-6563  
[admissions@eastcentral.edu](mailto:admissions@eastcentral.edu)

### Program Faculty

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### Division Chair

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### Division

Business, Education, Social  
Science and Technology  
636-584-6139

East Central College is  
accredited by the Higher  
Learning Commission of the  
North Central Association of  
Colleges and Schools  
30 N. LaSalle St., Suite 2400  
Chicago, Illinois 60602-2504  
800-621-7440

## THE CAREER

Accountants, accounting assistants and bookkeepers are important to any business because of their abilities to analyze, record, organize, summarize and interpret business information. They help companies and organizations run efficiently and effectively by keeping records accurate and ensuring that taxes and other payments are made on time. Accountants, auditors, accounting assistants and bookkeepers work for corporations, partnerships, sole proprietorships, not-for-profits and governments across the globe.

Advances in computer technology have greatly changed the way these professionals and paraprofessionals do their work. Recent changes in federal law, like the Sarbanes Oxley Act, have created new opportunities in the field of accounting.

## PROFESSIONAL TRAITS

Those pursuing a career in this field should:

- Have an aptitude for math
- Be able to analyze, compare and interpret facts and figures quickly
- Clearly communicate the results of their work to clients and managers both verbally and in writing
- Be good at working with people, business systems and computers
- Have a high standard of integrity

## EMPLOYMENT AND SALARY INFORMATION

The accounting profession is experiencing average growth, per the U.S. Bureau of Labor Statistics. By 2022, the number of positions is expected to increase by 11 percent.

In May 2012, the median earnings of bookkeeping, accounting and auditing clerks were \$35,170. Their salaries ranged from less than \$21,610 (lowest 10 percent) to more than \$54,310 (top 10 percent).

## THE PROGRAM

Accounting is the language of business and the East Central College Accounting program is designed to provide the foundation required for modern accounting and business professionals to excel in today's professional environment.

The program provides many courses and several degree options for students who want to enter the field. Accounting classes are characterized by small size, use of current technology, instructors who are willing to provide assistance and a modern business lab environment in the accounting area for additional assistance.

Students also have the opportunity to network with local and regional business leaders through classroom visits, business department-sponsored conferences and internships. ECC has also worked closely with regional universities and colleges to design a curriculum for students planning to transfer to four-year institutions.

## ADMISSIONS REQUIREMENTS

Student must have completed:

- ✓ High school diploma or the equivalent (documentation sent to the registration office)
- ✓ Application for admission
- ✓ A placement test as specified by the college. (please note: some coursework requires minimum placement results.)

## TRANSFER OPTIONS

The AAS degree is designed for students seeking employment immediately upon graduation. However, many of the credits, particularly the general education electives received with this degree, may qualify as transfer credit by four-year schools.

Please note that these decisions are made solely by the bachelor degree-granting institution, not East Central College. Students seeking to transfer are advised to contact the institution of their choice before beginning a program or reviewing other degrees and coursework offered through ECC.



**ROLLA**  
573-466-4100



**SULLIVAN**  
573-468-8287



**UNION**  
636-584-6588



**WASHINGTON**  
636-239-0598

[WWW.EASTCENTRAL.EDU](http://WWW.EASTCENTRAL.EDU)

## PROGRAM OF STUDY

This program of study is for a full-time student; part-time study is also available. Please contact an academic advisor for full course options. For the most current academic schedule (which is subject to change), visit the college Web site at [www.eastcentral.edu](http://www.eastcentral.edu).

AAS Program (64 credit hours)

A - Course that is also part of the Certificate of Achievement program (33 credit hours)

### YEAR 1

#### FALL SEMESTER

COURSE	HOURS
FS 1000 Campus Orientation/	
FS 1001 Foundation Seminar <sup>A</sup>	1
BU 1003 Introduction to Business <sup>A</sup>	3
AC 1003 Financial Accounting I <sup>A</sup>	3
CS 1103 Microcomputers Applications or	
CS 1133 Found of Management Info Systems <sup>A</sup>	3
EN 1223 English Comp I or	
EN 1233 Honors English Comp I <sup>A</sup>	3
MT 1023 Business Mathematics (or higher) <sup>A</sup>	3
Total Hours	16

#### SPRING SEMESTER

COURSE	HOURS
EN 1403 Technical Writing <sup>A</sup>	3
BU 1213 Business Communications <sup>A</sup>	3
AC 1023 Financial Accounting II <sup>A</sup>	3
AC 1033 Accounting Tech/QuickBooks <sup>A</sup>	3
AC 1022 Payroll Accounting <sup>A</sup>	2
HI 1000/	
PS 1000 Constitutions Study Module <sup>A</sup>	0
History or Pol. Science Requirement <sup>A</sup>	3
PE Requirement	1
Total Hours	18

\*This course may not be taken during the student's first semester of coursework.

F - Course only offered during the fall semester.

S - Course only offered during the spring semester.

### YEAR 2

#### FALL SEMESTER

COURSE	HOURS
AC 1043 Managerial Accounting	3
AC 2043 Intermediate Accounting I <sup>F</sup>	3
AC 2053 Tax Accounting <sup>F</sup>	3
EC 2103 Principles of Microeconomics or	
EC 2203 Principles of Macroeconomics	3
BU 2033 *Legal Environment of Business	3
Total Hours	15

#### SPRING SEMESTER

COURSE	HOURS
AC 2013 Computer Assisted Accounting	3
AC 2073 Cost Accounting <sup>S</sup>	3
AC 2123 Accounting Internship	3
Science Requirement	3
BU 2213 Program Capstone-Business	3
Total Hours	15