

Associate of Science (A.S) in Accounting

The A.S. Degree Program in Accounting will enable qualified JMVU graduates to be the financial record keepers of many companies, and even sustain their own businesses. In small corporations, the accounting clerks or assistants may have all of the responsibility of daily financial transactions. They will be able to prepare financial statements, handle payroll, prepare invoices and receive payments, and manage banking transactions. In larger corporations, these assistants will be prepared to assume more specialized responsibilities, such as serving as the accounts receivable clerk, or auditing clerk.

Graduates of the JMVU A.S. in Accounting Program may also be able to attain employment in related fields. According to the Florida Occupational Profile provided for Bookkeeping, Accounting and Auditing Clerks, these related positions include loan officers, wholesale and retail buyers, claims examiners, compensation and benefits analysts, insurance appraisers and adjusters, and customer service representatives.

The A.S. Degree Program in Accounting is designed to enable graduates to become financial assistants, accounting clerks and bookkeepers immediately upon graduation. The program provides students with a combination of technical training, accounting, business practices and General Education courses. Students receive a comprehensive understanding of accounting and bookkeeping through applied and relevant courses, with a practical internship during the last semester. This degree also prepares students to continue their education at JMVU or other postsecondary institutions in the field of business.

Program Objectives

The overall goal of the Accounting Program is to prepare the student to assume employment in a position with accounting responsibilities. The objectives are to:

1. Give the students a basic foundation in accounting principles so that they will be prepared to learn advanced theory, practices, and principles.
2. Prepare students to be able to facilitate and/or evaluate internal accounting practices.
3. Teach students how to apply accounting theory, practices, and principles through the use of major accounting software.
4. Provide the students with current accounting information so that they are able to apply this knowledge.
5. Reinforce and expand the students' knowledge of accounting theory, practices, and principles.
6. Ensure that students have a well-rounded background in business law, ethics, and communications.
7. Ensure that students will broaden their educational background by successfully completing general education coursework.

Graduation Requirements

A total of 60 credit hours must be completed by taking the following courses. Courses which meet the General Education requirements (15 credit hours) are labeled "GE".

SEMESTER I (requirement of 15 credits)

- Successful completion of the University orientation program.
- ENC 1000 Oral & Written Communications (English I) **GE** 3 credits
- MAC 1105 College Mathematics I (Algebra & Geometry) **GE** 3 credits
- ACG 3073 Accounting I 3 credits
- CGS 210 Office Applications 3 credits
- GEB 1011 Introduction to Business Administration 3 credits

SEMESTER II (requirement of 15 credits)

- ENC 1101 Composition I (English II) **GE** 3 credits
- ACG 3341 Accounting II 3 credits
- TAX 200 Federal Income Tax I 3 credits
- ACG 265 Principles of Auditing 3 credits
- ACG 207 Managerial Accounting 3 credits

SEMESTER III (requirement of 15 credits)

- PSY 2012 General Psychology **GE** 3 credits
- ACG 236 Cost Accounting 3 credits
- APA 112 Accounting Applications 3 credits
- ACG 268 Fraud Examination 3 credits
- BUL 224 Business Law I 3 credits

SEMESTER IV (requirement of 15 credits)

- GEB 243 Business Ethics **GE** 3 credits
- TAX 201 Federal Income Tax II 3 credits
- OST 135 Records Management 3 credits
- FIN 201 Business Finance 3 credits
- MAN 294 Internship in Accounting 3 credits
- Successful completion of the university career services requirements.