

ACCOUNTING

 Frederick Community College



Program Contact

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Accounting

The Accounting program provides students with an in-depth knowledge of accounting principles and procedures. Options are available for students interested in immediate employment in the field as well as those currently in the field looking for career advancement.

Accounting A.A.S. Degree

The Accounting A.A.S. program is designed to prepare students for immediate employment in the accounting field in an entry-level professional position. Students will gain an in-depth knowledge of accounting principles and procedures and apply them to business situations. Students will also use application software to solve business and accounting problems.

Learning Outcomes:

- Apply the steps in the accounting cycle to record accounting transactions and adjustments, and create financial statements according to generally accepted accounting principles.
- Construct a bank reconciliation and develop related adjusting accounting entries (books to bank statement).
- Create financial statements and record transactions/adjustments utilizing accounting software.
- Create payroll functions for a business entity.
- Construct spreadsheets to report financial performance and project financial estimates.
- Demonstrate the ability to communicate effectively in a business environment.
- Demonstrate a comprehensive understanding of accounting principles and their application as they relate to financial statements for all businesses, ranging from sole proprietorships to corporations.

- Apply managerial accounting concepts to solve business financial problems.
- Demonstrate awareness of general education concepts—writing, math, science, social science, communications, and PE/health.

Business Accounting Certificate

The Business Accounting Certificate program prepares students working in the accounting field for career advancement opportunities. Students will gain an in-depth knowledge of accounting principles and procedures and apply them to business situations. Students will also use application software to solve business and accounting problems.

Learning Outcomes:

- Apply the steps in the accounting cycle to record accounting transactions and adjustments, and create financial statements according to generally accepted accounting principles.
- Create financial statements and record accounting transactions & adjustments utilizing accounting software.
- Create payroll functions for a business entity.
- Construct spreadsheets to report financial performance and project financial estimates.
- Demonstrate a comprehensive understanding of accounting principles and their application as they relate to financial statements.
- Demonstrate the ability to communicate effectively in a business environment.



CPA Exam Qualification Certificate

The CPA Exam Qualification Certificate program is designed for students who have a bachelor's degree but need to complete the additional course requirements to sit for the CPA exam in Maryland.

Upon completion of specific accounting courses and an ethics course, students can apply to the Maryland Board of Public Accountancy to sit for the Uniform CPA Examination.

Learning Outcomes:

- Apply the steps in the accounting cycle to record accounting transactions and adjustments, and create financial statements according to generally accepted accounting principles.
- Demonstrate a comprehensive understanding of accounting principles and their application as they relate to financial statements for all businesses.
- Apply managerial accounting concepts to solve business financial problems.
- Demonstrate a comprehensive understanding of auditing principles, generally accepted auditing standards, and their application to the examination of financial statements.
- Demonstrate a comprehensive understanding of federal tax law and principles as it applies to individuals, partnerships, and corporations.
- Demonstrate basic business conceptual knowledge as required by the Maryland State Board of Public Accountancy.
- Demonstrate awareness of ethics as required by the Maryland State Board of Public Accountancy.

Computerized Accounting Certificate

The Computerized Accounting Certificate program prepares students for immediate employment in the accounting field in support positions. Students will learn how to apply accounting concepts in a computerized environment to assist businesses with their record keeping requirements.

Learning Outcomes:

- Apply the steps in the accounting cycle to record accounting transactions and adjustments, and create financial statements according to generally accepted accounting principles.
- Create financial statements and record accounting transactions and adjustments utilizing accounting software.
- Create payroll functions for a business entity.
- Construct spreadsheets to report financial performance and project financial estimates.

Accounting Letter of Recognition

The Accounting Letter of Recognition program provides students with basic accounting and computer skills including recording transactions using generally accepted accounting principles, preparing financial statements, and using a computerized accounting system. It is designed to prepare students for immediate employment in the accounting field in an entry-level support position.

Growth Potential & Estimated Salaries

The median annual wage for accountants and auditors was \$70,500 in 2018. Overall employment of accountants and auditors is projected to grow six percent from 2018 to 2028, as fast as average for all occupations.

Source: Bureau of Labor Statistics Occupational Outlook Handbook (bls.gov/ooh)

Financial Assistance

Frederick Community College (FCC) provides a tuition payment plan for students who wish to spread payment over several months. Scholarship and loan assistance is available for eligible students. For complete scholarship information, contact Financial Aid at 301.846.2620.

Transfer Note

To find more information about how credits will transfer from FCC to a state four-year institution, visit artsys.usmd.edu or consult a College advisor. FCC has articulation agreements with Mount St. Mary's University and the University of Maryland Global Campus, allowing students a seamless transfer experience. Students who plan to transfer should speak with an advisor or program manager from their chosen transfer institution before selecting elective courses.

View required course listings: frederick.edu/accounting

For more information:

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Frederick Community College makes every effort to accommodate individuals with disabilities for College-sponsored events and programs. If you have accommodation needs or questions, please call 301.846.2408. To request a sign language interpreter, please visit <http://fcc-interpreting.genbook.com>. If you have interpreting related questions, please email Interpreting@frederick.edu. Sign language interpreters will not be automatically provided for College-sponsored events without a request for services. To guarantee accommodations, requests must be made at least five workdays in advance of a scheduled event. If your request pertains to accessible transportation for a College-sponsored trip, please submit your request at least 21 calendar days in advance. Requests made less than 21 calendar days in advance may not be able to be guaranteed.

Gainful employment information is available at www.frederick.edu/GE.