

# Accounting

The accounting curriculum promotes the dynamic yet practical nature of the accounting profession. An emphasis on the integration of knowledge and technology forms a solid foundation that will support versatile career and educational endeavors. Students are engaged in skills and competencies to succeed as paraprofessionals in business environments such as bookkeeping, payroll processing, tax preparation or supporting roles in government, new or continuing small businesses, or other large industries such as hospitality, tourism, or agriculture. All certificates and degrees allow students to blend a mixture of college-level, technical, occupational, and/or baccalaureate-leading, transferable courses. The curriculum is considerate of socio-economic and academic diversity and encourages life-long learning.

## Graduation Requirements:

A grade of "C" or higher for all ACC alpha courses in the Accounting program is required for graduation.

## Program Student Learning Outcomes (PSLOs) approved 11/07/17:

1. Convey financial information clearly and appropriately to the audience and purpose.
2. Organize, analyze, interpret, and present timely and accurate financial information.
3. Apply accounting principles and techniques as needed.
4. Use standard and emerging technologies to perform basic office functions and to improve quality and productivity.
5. Maintain professional and personal development.
6. Demonstrate work attitude, behavior, and appearance that contribute to continued employability.
7. Use critical thinking skills that reflect legal and ethical standards and values of the accounting profession.

## Federal Program Licensure Reporting Requirements:

A Hawai'i CPA license requires, among other things, a Baccalaureate degree. The Accounting program at Kaua'i Community College, which offers an Associates degree, is not designed to meet the requirements of a CPA license, however, it does help meet the requirements of obtaining a Baccalaureate degree. If you are not residing in the state of Hawai'i and are taking a Kaua'i Community College online course or program leading to professional licensure, Kaua'i Community College cannot confirm whether the course or program meets your state's professional licensure requirements. Please verify with the appropriate licensing board in the state you intend to practice.

## Accounting Degrees and Certificates

### Accounting: Associate in Applied Science Degree

#### Fall (Semester 1)

Course	Course Title/Category	Credits
ACC 124	Principles of Accounting I	3
ACC 255	Using Excel® in Accounting	3
ENG 100	Composition I	3
	Computer/Technology: ICS 101 or ICS 111	3
	Cultural Environment - Accounting	3

1. ENG 100: This course fulfills the Communication category.

## Spring (Semester 2)

Course	Course Title/Category	Credits
ACC 125	Principles of Accounting II	3
ACC 132	Payroll and Hawai'i General Excise Tax	3
	Electives: Any 100-level or higher course (3 credits)	3
	Oral Communication - Accounting	3
	Thinking, Reasoning, and Mathematics: A.A.S. Core Options	3

1. Thinking, Reasoning, and Mathematics: MATH 115 is recommended; however, all courses that meet this category may be considered (except for ACC 124 and ACC 201).

## Fall (Semester 3)

Course	Course Title/Category	Credits
ACC 126	Principles of Accounting III	3
ACC 134	Individual Income Tax Preparation	3
BLAW 200	Legal Environment of Business	3
	Electives: Any 100-level or higher course (3 credits)	3
	Social Environment - Accounting	3

## Spring (Semester 4)

Course	Course Title/Category	Credits
ACC 137	Business Income Tax Preparation	3
ACC 193V	Cooperative Education	1-3
ACC 252	Using Quickbooks in Accounting	3
	Communication: ENG 200 or higher	3
	Natural Environment: Any 100-level or higher Natural Science, DB, DP, or A.A.S. Core Options	3
	Social Environment - Accounting	3

1. ACC 193V: Although this course ranges from 1-3 credits, completion of this degree requires only 1 credit.

Total Credits	61
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## Category Descriptions

### Cultural Environment - Accounting

Choose from the following:

HWST 107 (3), HWST 111 (3), PHIL 100 (3), Cultural Environment: A.A.S. Core Options

Cultural Environment (A.A.S. Core Options): Refer to the "General Education/Skills Core Options Course List" under the "Programs (Certificates and Degrees)" section of the catalog for a full list of courses that will meet this category.

### Natural Environment: Any 100-level or higher Natural Science, DB, DP, or A.A.S. Core Options

Refer to the "Diversification and Foundations Course List," as well as the "General Education/Skills Core Options Course List" under the "Programs (Certificates and Degrees)" section of the catalog for a list of courses that will fulfill this category.

## Oral Communication - Accounting

Choose from the following:

SP 151 (3), SP 185 (3), SP 231 (3), SP 251 (3)

## Social Environment - Accounting

Choose from the following:

ECON 130 (3), ECON 131 (3), MGT 124 (3), Any POLS course, Any SOC course, Social Environment: A.A.S. Core Options

Social Environment (A.A.S. Core Options): Refer to the "General Education/Skills Core Options Course List" under the "Programs (Certificates and Degrees)" section of the catalog for a list of courses that will fulfill this category.

## Thinking, Reasoning, and Mathematics: A.A.S. Core Options

Refer to the "General Education/Skills Core Options Course List" under the "Programs (Certificates and Degrees)" section of the catalog for a list of courses that will fulfill this category.

## Accounting: Certificate of Achievement

### Fall (Semester 1)

Course	Course Title/Category	Credits
ACC 124	Principles of Accounting I	3
ACC 255	Using Excel® in Accounting	3
ENG 100	Composition I	3
	Electives: Any 100-level or higher course (3 credits)	3

1. ENG 100: This course fulfills the Communication category.

### Spring (Semester 2)

Course	Course Title/Category	Credits
ACC 125	Principles of Accounting II	3
ACC 132	Payroll and Hawai'i General Excise Tax	3
ACC 252	Using Quickbooks in Accounting	3
	Thinking, Reasoning, and Mathematics: A.A.S. Core Options	3

1. Thinking, Reasoning, and Mathematics: MATH 115 is recommended; however, all courses that meet this category may be considered (except for ACC 124 and ACC 201) .

## Fall (Semester 3)

Course	Course Title/Category	Credits
ACC 134	Individual Income Tax Preparation	3
	Social Environment - Accounting	3
	Total Credits	30

## Category Descriptions

### Social Environment - Accounting

Choose from the following:

ECON 130 (3), ECON 131 (3), MGT 124 (3), Any POLS course, Any SOC course, Social Environment: A.A.S. Core Options

Social Environment (A.A.S. Core Options): Refer to the "General Education/Skills Core Options Course List" under the "Programs (Certificates and Degrees)" section of the catalog for a list of courses that will fulfill this category.

### Thinking, Reasoning, and Mathematics: A.A.S. Core Options

Refer to the "General Education/Skills Core Options Course List" under the "Programs (Certificates and Degrees)" section of the catalog for a list of courses that will fulfill this category.

## Accounting: Certificate of Achievement (Accounting Assistant)

### Fall (Semester 1)

Course	Course Title/Category	Credits
ACC 124	Principles of Accounting I	3
ACC 255	Using Excel® in Accounting	3
ENG 100	Composition I	3
	Computer/Technology: ICS 101 or ICS 111	3

1. ENG 100: This course fulfills the Communication category.

### Spring (Semester 2)

Course	Course Title/Category	Credits
ACC 125	Principles of Accounting II	3
ACC 252	Using Quickbooks in Accounting	3
	Electives: Any 100-level or higher course (3 credits)	3
	Thinking, Reasoning, and Mathematics: A.A.S. Core Options	3

1. Thinking, Reasoning, and Mathematics: MATH 115 is recommended; however, all courses that meet this category may be considered (except for ACC 124 and ACC 201).

## Category Descriptions

### Thinking, Reasoning, and Mathematics: A.A.S. Core Options

Refer to the "General Education/Skills Core Options Course List" under the "Programs (Certificates and Degrees)" section of the catalog for a list of courses that will fulfill this category.

## Accounting: Certificate of Achievement (Payroll Preparer)

### Fall (Semester 1)

Course	Course Title/Category	Credits
ACC 124	Principles of Accounting I	3
ENG 100	Composition I	3
	Computer/Technology: ACC 255, ICS 101, or ICS 111	3
	Electives: Any 100-level or higher course (3 credits)	3

1. ENG 100: This course fulfills the Communication category.
2. Computer/Technology: ACC 255 is recommended.

### Spring (Semester 2)

Course	Course Title/Category	Credits
ACC 132	Payroll and Hawai'i General Excise Tax	3
	Computer/Technology: ACC 252, ICS 101, or ICS 111	3
	Electives: Any 100-level or higher course (3 credits)	3
	Thinking, Reasoning, and Mathematics: A.A.S. Core Options	3

1. Computer/Technology: ACC 252 is recommended.
2. Thinking, Reasoning, and Mathematics: MATH 115 is recommended; however, all courses that meet this category may be considered (except for ACC 124 and ACC 201).

Total Credits

24

## Category Descriptions

### Thinking, Reasoning, and Mathematics: A.A.S. Core Options

Refer to the "General Education/Skills Core Options Course List" under the "Programs (Certificates and Degrees)" section of the catalog for a list of courses that will fulfill this category.

# Accounting: Certificate of Achievement (Small Business Accounting)

## Fall (Semester 1)

Course	Course Title/Category	Credits
ACC 124	Principles of Accounting I	3
ACC 255	Using Excel® in Accounting	3
ENG 100	Composition I	3
	Computer/Technology: ICS 101 or ICS 111	3

1. ENG 100: This course fulfills the Communication category.

## Spring (Semester 2)

Course	Course Title/Category	Credits
ACC 125	Principles of Accounting II	3
ACC 132	Payroll and Hawai'i General Excise Tax	3
ACC 252	Using Quickbooks in Accounting	3
	Electives: Any 100-level or higher course (3 credits)	3
	Total Credits	24

# Accounting: Certificate of Achievement (Tax Preparer)

## Fall (Semester 1)

Course	Course Title/Category	Credits
ACC 124	Principles of Accounting I	3
ACC 134	Individual Income Tax Preparation	3
ACC 255	Using Excel® in Accounting	3
ENG 100	Composition I	3

1. ENG 100: This course fulfills the Communication category.

## Spring (Semester 2)

Course	Course Title/Category	Credits
ACC 125	Principles of Accounting II	3
ACC 137	Business Income Tax Preparation	3
	Computer/Technology: ACC 252, ICS 101, or ICS 111	3
	Electives: Any 100-level or higher course (3 credits)	3
	Total Credits	24

# Accounting: Certificate of Competence (Basic Accounting)

## Fall (Semester 1)

Course	Course Title/Category	Credits
ACC 124	Principles of Accounting I	3

## Spring (Semester 2)

Course	Course Title/Category	Credits
ACC 125	Principles of Accounting II	3
ACC 252	Using Quickbooks in Accounting	3
	Total Credits	9