

## Associate in Applied Science (021)

---

This program prepares the student for entry-level positions or to be a junior member of the accounting staff of a private business, industrial enterprise, public accounting firm, or governmental agency. Emphasis is on the financial record keeping aspects of accounting and the preparation and analysis of reports as a basis for managerial decisions.

### Work and Employment

---

Accountants generally work in one of four major areas. Public accountants are employed primarily in auditing, taxation, or consulting businesses. Management accountants handle the financial records (such as taxes, budgeting, costs and investments) for a company. Government accountants maintain and examine the records of government agencies and audit private businesses which are subject to government regulations. Internal auditors review their company's operations.

### Special Considerations

---

Students who are interested in a bachelor's degree in accounting or in pursuing a CPA should follow the guidelines for the associate of science business transfer program described in this catalog.

Accountants usually have the following skills and aptitudes: work carefully and accurately, able to analyze and interpret figures, able to work with numbers, follow directions well, dependable and honest, neat and orderly, display mathematical aptitude.

### Program Contacts at Sauk Valley Community College

Academic Advising, 815/835-6354;

Dr. Dennis Day, Professor of Accounting, 815/835-6328.

Major Field Requirements - Sem/Hrs: 46

---

- ACC 101 - Financial Accounting 4 Semester hour(s)
- ACC 102 - Managerial Accounting 4 Semester hour(s)
- ACC 201 - Intermediate Accounting I 4 Semester hour(s)
- ACC 202 - Intermediate Accounting II 4 Semester hour(s)
- ACC 203 - Cost Accounting 3 Semester hour(s)
- ACC 204 - Tax Accounting 3 Semester hour(s)
- ACC 205 - Accounting Information Systems 3 Semester hour(s)
- ACC 207 - Accounting for Governmental and Not-For-Profit Organizations 3 Semester hour(s)
- BUS 103 - Introduction to Business 3 Semester hour(s)
- BUS 222 - The Legal Environment of Business 3 Semester hour(s)
- BUS 231 - Occupational Seminar I 1 Semester hour(s)
- BUS 232 - Occupational Seminar II 1 Semester hour(s)
- BUS 235 - Occupational Internship I 3 Semester hour(s)
- BUS 236 - Occupational Internship II 3 Semester hour(s)
- CIS 109 - Introduction to Microcomputers - Windows 3 Semester hour(s)
- Electives (CIS, OAS) Semester hour (s): 1

General Education Requirements - Sem/Hrs: 18

---

- Communications 6 Semester hour(s)
- Humanities/Fine Arts 3 Semester hour(s)
- Social Science (ECO 211 required) 3 Semester hour(s)
- Physical/Life Science 3 Semester hour(s)
- Mathematics (MAT 106 or higher) 3 Semester hour(s)

SVCC Requirement - Sem/Hrs: 1

- 
- FYE 101 - First Year Experience 1 Semester hour(s)

Total Hours Required for A.A.S. Degree: 65

---

#### Suggested Program

---

First Semester - Sem/Hrs: 14

---

- ACC 101 - Financial Accounting 4 Semester hour(s)
- BUS 103 - Introduction to Business 3 Semester hour(s)
- CIS 109 - Introduction to Microcomputers - Windows 3 Semester hour(s)
- ENG 101 - Composition I 3 Semester hour(s)
- FYE 101 - First Year Experience 1 Semester hour(s)

Second Semester - Sem/Hrs: 17

---

- Physical/Life Science 3 Semester hour(s)
- Elective 1 Semester hour(s)
- Humanities/Fine Arts 3 Semester hour(s)
- Mathematics (MAT 106 or higher) 3 Semester hour(s)
  
- ACC 102 - Managerial Accounting 4 Semester hour(s)
- ECO 211 - Principles of Macroeconomics 3 Semester hour(s)

Third Semester - Sem/Hrs: 17

---

- ACC 201 - Intermediate Accounting I 4 Semester hour(s)
- ACC 203 - Cost Accounting 3 Semester hour(s)
- ACC 205 - Accounting Information Systems 3 Semester hour(s)
- BUS 222 - The Legal Environment of Business 3 Semester hour(s)
- BUS 231 - Occupational Seminar I 1 Semester hour(s)
- BUS 235 - Occupational Internship I 3 Semester hour(s)

Fourth Semester - Sem/Hrs: 17

---

- ACC 202 - Intermediate Accounting II 4 Semester hour(s)
- ACC 204 - Tax Accounting 3 Semester hour(s)
- ACC 207 - Accounting for Governmental and Not-For-Profit Organizations 3 Semester hour(s)
- BUS 232 - Occupational Seminar II 1 Semester hour(s)
- BUS 236 - Occupational Internship II 3 Semester hour(s)
- ENG 111 - Business and Technical Communication 3 Semester hour(s)

</div>