

# Accounting

[accounting.chemeketa.edu](http://accounting.chemeketa.edu)

**See also Business Administration and Management.**

Are you interested in becoming a bookkeeper, accounting clerk, or junior accountant? The accounting program offers you the training to qualify for entry-level positions requiring accounting in business, industry, and government agencies.

The program includes a core of accounting, business, and general education courses and emphasizes acquiring specialized business knowledge. You may select individual courses to meet your needs, or you may work toward an Associate of Applied Science degree. You may take some or most of your classes at night or online.

We strongly suggest that you consult with your assigned advisor to plan your course of study before you begin the first term. The college requires you to take English and mathematics placement tests before you apply for admission. If the tests show that your skills are above the levels of the required first-term courses, you may request to substitute general education courses.

## Program outcomes

### Students completing the certificates will:

- Identify, analyze, record, and summarize routine economic events, and present the results of that work, both manually and using a current accounting software package.
- Prepare commonly-used federal and state payroll and tax documents and reports. Demonstrate knowledge of relevant timelines for completion and submission of these documents and reports.

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- Identify, analyze, record, and summarize routine economic events, and present the results of that work, both manually and using a current accounting software package.
- Prepare commonly-used federal and state payroll and tax documents and reports. Demonstrate knowledge of relevant timelines for completion and submission of these documents and reports.
- Demonstrate knowledge of computerized accounting systems.
- In a team environment, prepare and analyze financial reports, make recommendations, and communicate results.
- Choose a course of action based on the conceptual framework, assumptions, principles, constraints, and ethics in accounting.

## Getting started

The first step to entering this program is to take part in an assessment process, which includes taking the college's free placement test and meeting with Chemeketa's Counseling and Career Services staff. You may need to complete pre-program courses. Then, your advisor will help you develop an individualized program of study, which may include one or more of the following:

BA115	Introduction to Accounting (if less than RD090 and MTH060).....	4
BT061A	Electronic Calculators A (if less than 80 strikes/minute).....	1
BT120	Professional Communication Skills (grade of C or better).....	3
CA121	Keyboarding.....	4
CIS101	Introduction to Microcomputer Applications .....	3
MTH060	Introductory Algebra.....	4
RD090	College Textbook Reading.....	3

If you have questions about the requirements, call Chemeketa's Counseling and Career Services at 503.399.5120 or 503.399.5114. Failure to be assessed may delay your entry into program classes.

You may be interested in our Cooperative Work Experience program which allows you to earn college credit for work you do relating to your program. With the approval of the CWE instructor, you may enroll in BA280B-L Cooperative Work Experience and earn up to three credit hours as a business elective. For more information, look under Cooperative Work Experience in the catalog index.

The Accounting program provides you with an opportunity to participate in a number of accounting-related extracurricular activities. Several professional accounting organizations, such as the National Association of Accountants and the American Society of Women Accountants, encourage you to become active in Salem area chapters.

## One-Year Accounting Certificate of Completion

The One-Year Accounting Certificate is designed for current accounting students who wish to enter the field as a bookkeeper on their path to an associate or bachelor's degree in Accounting. This program prepares students to accomplish a wide variety of tasks within the broad area of accounting, including administrative accounting, small business accounting, and entry-level governmental accounting. In addition, this certificate provides students with the necessary foundation for preparing for the American Institute of Professional Bookkeepers (AIPB) certification exam.

*In addition to tuition, estimated costs for students who complete the entire program listed below are books, \$1,063; class fees, \$82; student services fee, \$21.50; and universal fee, \$258. Contact the Financial Aid Office at 503.399.5018 to find out if you qualify for help with these costs.*

You may earn a Certificate of Completion by successfully completing the required 43 credit hours with a grade of "C" or better in all Business Administration (BA) courses.

Course	Title	Credit Hours
<b>Term 1</b>		
BA101	Introduction to Business.....	4
BA211	Financial Accounting I .....	4
CIS125E	Excel—Workbooks.....	4
MTH062	Business Applications Using Mathematics .....	4
<b>Term 2</b>		
BA177	Payroll.....	4
BA212	Financial Accounting 2 .....	4
WR121	English Composition—Exposition .....	3
or		
BA214	Business Communications.....	4
BA226	Business Law I .....	3
<b>Term 3</b>		
BA213	Managerial Accounting .....	4
BA228	Computer Accounting Applications.....	3
BA240	Governmental/Non-Profit Accounting .....	3
or		
BA215	Cost Accounting .....	3
<b>Term 4</b>		
BA280C	Cooperative Work Experience .....	3

## Tax Preparation Certificate of Completion

The Tax Preparation Certificate is designed for students interested in the field of tax preparation or as an additional credential for accountants. The program provides the foundation necessary to prepare individual income taxes, aid in preparation of partnership and corporation returns, and effectively design accounting systems to integrate smoothly with tax schedule preparation. In addition, this certificate provides the necessary 80 hours of course work required in order to take the State of Oregon Licensed Tax Preparer test.

*In addition to tuition, estimated costs for students who complete the entire program listed below are books, \$422; class fees, \$25; student services fee, \$8; and universal fee, \$96. Contact the Financial Aid Office at 503.399.5018 to find out if you qualify for help with these costs.*

You may earn a Certificate of Completion by successfully completing the required 16 credit hours with a grade of "C" or better in all courses.

Course	Title	Credit Hours
<b>Term 1</b>		
BA211	Financial Accounting I .....	4
<b>Term 2</b>		
BA177	Payroll .....	4
<b>Term 3</b>		
BA256	Income Tax Accounting I .....	4
<b>Term 4</b>		
BA257	Income Tax Accounting 2 .....	4

## Accounting Associate of Applied Science

*In addition to tuition, estimated costs for students who complete the entire program listed below are books, \$2,200; class fees, \$464; student services fee, \$23.50; universal fee, \$588; equipment and supplies, \$390. Contact the Financial Aid Office at 503.399.5018 to find out if you qualify for help with these costs.*

You may earn an Associate of Applied Science degree by successfully completing the required 97 credit hours with a grade of "C" or better in all Business Administration (BA) courses.

Course	Title	Credit Hours
<b>Term 1</b>		
BA101	Introduction to Business.....	4
BA211	Financial Accounting I .....	4
CIS125E	Excel—Workbooks.....	4
MTH062	Business Applications Using Mathematics+ .....	4

## Term 2

BA202	Personal Effectiveness .....	3
BA212	Financial Accounting 2 .....	4
BA214	Business Communications+ .....	3
CIS125A	Micro Database Software—Access.....	3
MTH070	Elementary Algebra (or higher) .....	4

## Term 3

BA213	Managerial Accounting .....	4
BA256	Income Tax Accounting I .....	4
EC200	Introduction to Economics (or higher).....	3
WR227	Technical Writing .....	3

## Term 4

BA226	Business Law I .....	3
BA240	Governmental/Non-Profit Accounting 1* .....	3
or		
BA215	Cost Accounting .....	3
BA257	Income Tax Accounting 2.....	4
BA266	Intermediate Financial Accounting I .....	4
SP111	Fundamentals of Public Speaking (or higher) .....	3

## Term 5

BA203	Organizational Behavior.....	3
BA206	Business Management Principles .....	3
BA222	Financial Management.....	3
BA228	Computer Accounting Applications.....	3
BA267	Intermediate Financial Accounting 2 .....	4

## Term 6

BA177	Payroll.....	4
BA268	Intermediate Financial Accounting 3 .....	4
BA280C	Cooperative Work Experience .....	3
or		
	Business elective** .....	3
	Humanities/Fine Arts elective.....	3
	Psychology/Sociology elective+*** .....	3

+Meets related instruction requirement.

\*If you are interested in working for a government agency, you are strongly urged to consider BA240.

\*\*Business elective: Choose BA or EC courses at the 200 level or above, or BA259, BA271A, CA208, CIS135AC, CIS178I, CIS178W.

\*\*\*Psychology/Sociology elective, choose one: PSY101, PSY104, SOC204, SOC205, SOC206.

