

Accounting Programs

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See also **Business Administration and Management**.

Are you interested in becoming a bookkeeper, accountant, payroll specialist, or tax preparer? The Accounting certificate and degree, and the Payroll and Tax Preparation certificates offer you the training to qualify for entry-level positions requiring accounting in business, industry, and government agencies. The Accounting Baccalaureate Preparation certificate is geared to those who plan to transfer to a university to pursue an accounting degree or a business degree with emphasis in accounting.

The programs include a core of accounting, business, and general education courses and emphasize acquiring specialized business knowledge. You may select individual courses to meet your needs, or you may work toward a certificate of completion or an associate of applied science degree. The Accounting degree and certificates may be earned completely 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 Accounting and Tax Preparation 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

Students completing the Accounting Baccalaureate Preparation certificate will:

- Identify, analyze, record, and summarize routine economic events, and present the results of that work
- Demonstrate computer, math, writing, and communication skills required for upper-division college work and applicable to accounting career standards

Students completing the Payroll certificate will:

- Prepare complex fourth-quarter payroll
- Interpret legal and/or contracted language and apply to payroll

In addition to the certificate outcomes, students completing the degree will:

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

For the Accounting certificate and degree, Payroll certificate, and Tax Preparation certificate programs

BA115	Introduction to Accounting (if less than RD090 and MTH060).....	4
MTH070	Elementary Algebra.....	4
RD090	College Textbook Reading.....	3
WR115	Introduction to Composition.....	4

For the Accounting Baccalaureate Preparation certificate program

BA115	Introduction to Accounting (if less than RD090 and MTH060).....	4
MTH105	Math in Society.....	4
RD090	College Textbook Reading.....	3
WR115	Introduction to Composition.....	4

If you have questions about the requirements, call 503.399.5048. 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



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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.

Accounting AAS

Accounting Certificate of Completion

The 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; and universal fee, \$602. 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 courses.

Course	Title	Credit Hours
Term 1		
BA104	Business Applications Using Mathematics	4
BA211	Financial Accounting 1	4
CIS101	Introduction to Microcomputer Applications	3
	or	
CIS120	Digital Literacy (or higher)	4
WR121	The College Essay	4
	or	
BT210	Professional Communication Skills	4
Term 2		
BA101	Introduction to Business	4
BA212	Financial Accounting 2	4
CIS125E	Excel-Workbooks	4
	or	
BA225	Excel for Accounting	4
Term 3		
BA177	Payroll	4
BA213	Managerial Accounting	4
BA226	Business Law 1	4
BA228	Computer Accounting Applications	4

Accounting AAS

Accounting Baccalaureate Preparation Certificate of Completion

The Accounting Baccalaureate Preparation (ABP) certificate has been developed for students attending Chemeketa who are looking to transfer to a university to major in accounting or obtain a business degree with an emphasis in accounting. The certificate combines some of Chemeketa's accounting degree requirements with the requirements of the Associate of Science/Oregon Transfer degree in Business and contains a substantial portion of the lower division courses required for prospective accounting majors at the university level.

Students who complete the certificate and transfer to a four-year school to earn a bachelor's degree in accounting or business will be prepared for jobs in private, non-profit, and governmental accounting and may meet partial requirements in preparation for the Certified Public Accountant, Certified Management Accountant, and Certified Financial Planner exams.

In addition to tuition, estimated costs for students who complete the entire program listed below are books, \$422; class fees, \$25; and universal fee, \$224. 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 54 credit hours with a grade of "C" or better in all courses.

Course	Title	Credit Hours
Term 1		
BA211	Financial Accounting 1	4
CIS101	Introduction to Microcomputer Applications	3
	or	
CIS120	Digital Literacy (or higher)	4
WR121	The College Essay	4
Term 2		
BA101	Introduction to Business	4
BA212	Financial Accounting 2	4
BA214	Business Communications+	3
	or	
WR122	Argument and Research+	4
	or	
WR227	Technical Writing+	4
Term 3		
BA213	Managerial Accounting	4
BA226	Business Law 1	4
Term 4		
MTH243	Probability and Statistics 1+	4
	Psychology/Sociology elective+*	4
Term 5		
EC202	Introduction to Macroeconomics	4
COMM111	Fundamentals of Public Speaking	4

Term 6

EC201	Introduction to Microeconomics	4
MTH244	Probability and Statistics 2	4

+Meets related instruction requirement, see page 42. For subject areas, see page 54.

*Psychology/Sociology elective: Choose from PSY101, PSY104, SOC204, SOC205, or SOC206.

Accounting AAS

Payroll Certificate of Completion

The Payroll certificate emphasizes skill development for those interested in pursuing a position as payroll/benefits specialist. Graduates of the program may find employment in local, state, or federal government agencies, or in any segment of the private sector. The demand for accounting firm employees with the special skill set of a payroll professional is expected to grow as these firms seek to increase revenue streams by adding the payroll function to their menu of services. More companies are outsourcing their payroll functions to accounting firms due to the increasing number and complexity of regulations.

The Payroll certificate program is wholly contained within Chemeketa's Accounting AAS degree curriculum and includes coursework in financial accounting, payroll, computer accounting applications, and human resource management. Upon completion of this program students will be prepared to sit for the Fundamental Payroll Certification exam offered by the American Payroll Association.

In addition to tuition, estimated costs for students who complete the entire program listed below are books, \$422; class fees, \$25; and universal fee, \$224. 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 20 credit hours with a grade of "C" or better in all courses.

Course	Title	Credit Hours
Term 1		
BA211	Financial Accounting 1	4
Term 2		
BA177	Payroll	4
BA228	Computer Accounting Applications.....	4
Term 3		
BA276	Advanced Payroll.....	4
Term 4		
BA224	Human Resource Management	4

Accounting AAS

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; and universal fee, \$224. 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
Term 1		
BA211	Financial Accounting 1	4
Term 2		
BA177	Payroll	4
Term 3		
BA256	Income Tax 1	4
Term 4		
BA257	Income Tax 2	4

Accounting Associate of Applied Science Degree

In addition to tuition, estimated costs for students who complete the entire program listed below are books, \$2,200; class fees, \$464; universal fee, \$1,316; 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 94 credit hours with a grade of "C" or better in all courses.

Course	Title	Credit Hours
Term 1		
BA104	Business Applications Using Mathematics+	4
BA211	Financial Accounting 1	4
CIS101	Introduction to Microcomputer Applications.....	3
	or	
CIS120	Digital Literacy (or higher)	4
SSP125	Learning Strategies for Online Students	1
WR121	The College Essay	4
	or	
BT210	Professional Communication Skills.....	4
Term 2		
BA101	Introduction to Business.....	4
BA212	Financial Accounting 2	4
BA214	Business Communications+	3
	or	
WR122	Argument and Research+	4
	or	
WR227	Technical Writing+.....	4
CIS125E	Excel-Workbooks.....	4
	or	
BA225	Excel for Accounting	4
Term 3		
BA177	Payroll.....	4
BA213	Managerial Accounting	4
BA226	Business Law 1	4
BA228	Computer Accounting Applications.....	4

Term 4	
BA266	Intermediate Financial Accounting 1 4
MTH095	Intermediate Algebra+ (or higher) 4
	Accounting elective* 4
	Psychology/Sociology elective+*** 4

Term 5	
BA256	Income Tax 1 4
BA267	Intermediate Financial Accounting 2 4
COMM111	Fundamentals of Public Speaking (or higher: COMM130 recommended) 4
	Business/Economics elective** 4

Term 6	
BA257	Income Tax 2 4
BA268	Intermediate Financial Accounting 3 4
BA280C	Cooperative Work Experience 3
	or
	Business/Economics elective ** 3
	Accounting elective* 4
	or
BA206	Business Management Principles 4
	or
BA222	Financial Management 4
	or
MTH111	College Algebra (or higher) 5

+Meets related instruction requirement, see page 42. For subject areas, see page 54.

*Accounting elective: Choose from BA215, BA218, BA225, BA237, BA240, BA265, or BA276.

**Business/Economics elective: Choose BA or EC course numbered 200 or above.

***Psychology/Sociology elective: Choose PSY101, PSY104, SOC204, SOC205, or SOC206.