



**2009-2010
Career and Technical
Programs**

**Business
Department
(541) 463-5221**

**Two-Year Associate
of Applied Science
Degree, Accounting**

**Career Pathway
Certificate of
Completion,
Accounting Clerk**

**Career Pathway
Certificate of
Completion,
Bookkeeper**

**Career Pathway
Certificate of
Completion, Payroll
Clerk**

Accounting

Purpose To prepare students to enter the field of accounting. The program offers three directed elective sequences. The student can choose to prepare for employment in full-cycle bookkeeping, specialize in payroll accounting or prepare to transfer to a four-year institution. Upon successful completion of first year courses, students will be prepared for employment as an accounts receivable or payable clerk, and will be eligible for the Business Assistant One-Year Certificate of Completion.

Learning Outcomes The graduate of the Associate of Applied Science program will be able to:

- understand accounting as the “language of business.”
- use computerized and manual systems to record data and prepare accounting statements and reports.
- organize and manage the daily business functions of an organization.
- use research and analytical skills to support the activities of the organization.
- apply critical thinking and analytical skills in decision making and problem solving.
- formulate questions that can be addressed with data and collect, organize, and display relevant data to answer them.
- apply accounting theory to analyze accounting information.
- anticipate and actively explore innovative solutions to technological and organizational challenges.
- use software including word processing, spreadsheets, databases, and Web tools to input, manage, and interpret information to meet organizational needs.
- provide basic training and technical support for users of office equipment and software systems.
- create professional, accurate documents.
- make effective presentations to internal and external audiences.
- work independently within diverse business environments, apply individual strengths and critical thinking to collaborative efforts.
- engage customers and co-workers in a purposeful manner – listening to and accurately interpreting their responses within diverse cultural contexts.

- perform on the job in ways that reflect professional ethics, legal standards, and organizational expectations.

Employment Trends For bookkeeping and accounting clerks, the state of Oregon project 982 annual openings, with approximately 86 in Lane County, including openings resulting from growth and the need to replace those who retire or transfer to other occupations. Employers increasingly seek applicants with proficiency in accounting software or expertise in specialized areas such as payroll or tax accounting. Because many businesses may require working on teams with others from different backgrounds, communicating accounting and financial information clearly and concisely is essential.

Wages Statewide wages for bookkeeping and accounting clerks average \$16.26 hourly and \$33,815 annually plus benefits. Lane county wages average \$15.15 hourly and \$31,524 annually plus benefits.

Costs in Addition to Tuition (estimate)*

Books and fees..... \$2,550
Some Business courses have a one-time fee of \$5 per term to help support the Student Resource Center. See the Business department for details.

* Subject to change without notice.

Prerequisites The entering student must have the ability to type by touch, have a basic knowledge of the Windows operating system, and place at least into WR 121 and MTH 060, or take classes to reach these levels before enrolling in program courses. Before enrolling in BA 214 Business Communications, students must pass a Language Skills and Proofreading test in the Testing office or pass BT 180 Business Proofreading and Editing. A computer is highly recommended for all Business Department majors; contact the department or advisor for details.

Accounting

Cooperative Education (Co-op) Co-op offers students graded college credit for on-the-job work experience related to educational and career goals. Through Co-op, students connect theory and practice, develop skills, expand career knowledge, and make contacts for future employment. Three credits of Co-op are required for the AAS degree. Additional Co-op credit is strongly recommended as an elective. Contact Jamie Kelsch, Accounting Co-op Coordinator, Bldg. 2, Rm. 143, (541) 463-5540.

Program Advisor Deb Hupcey, Bldg. 2, Rm. 135, (541) 463-5635, hupceyd@lanec.edu

Program Counselor Marva Solomon, Bldg. 1, Rm. 103B, (541) 463-5625, solomonm@lanec.edu

Accounting

Two-Year Associate of Applied Science Degree

First Year	Fall
BT 120 MS WORD for Business ^{*,D,G}	3
BT 146 Team Building Skills ^{D,G,H}	4
CIS 103 Computer Fundamentals: Systems at Work ^{D,G}	4
MTH 060 Beginning Algebra or higher ^{*,D,G,M}	4

Total Credits 15

Winter	
BA 101 Introduction to Business ^{D,G}	4
BT 114 MS EXCEL for Business ^{*,B,D,G}	4
BT 165 Introduction to the Accounting Cycle ^{B,D,G}	4
WR 121 English Composition: Exposition and Introduction to Argument ^{*,D,G,W}	4

Total Credits 16

Spring	
BA 195 Service and Ethics in Business ^{*,D,G}	1
BA 214 Business Communications ^{*,D,G}	4
BA 218 Personal Finance ^{D,G}	4
BT 175 Survey of Accounting Software ^{*,B,D,G}	4

Total Credits 13

Second Year	Fall
BA 211 Financial Accounting ^{*,3,D,G}	4
BA 226 Business Law ^{D,G}	4
Directed elective ^{3,4,D,G}	3-4
Directed elective ^{3,4,D,G}	3-4
Choice of:.....	3
Physical Education Activity requirement ^{1,2,R}	
Health requirement ^{2,R}	

Total Credits 17-19

Winter	
Directed elective ^{3,4,D,G}	3-4
Directed elective ^{3,4,D,G}	3-4
Speech course ^{A,D}	4
MTH 065 Elementary Algebra or higher ^{*,D,G,S}	4

Total Credits 14-16

	Spring
BA 278 Leadership and Team Dynamics ^{D,G,H}	4
BA 280AC Co-op Ed: Accounting ^{D,G}	3
Directed elective ^{3,4,D,G}	3-4
Directed elective ^{3,4,D,G}	3-5

Total Credits 13-16

1. PE Activity requirement, credits must be taken in at least two terms to satisfy degree requirement.
2. Can be taken any term.
3. Must be passed with grade of "B-" or better to satisfy degree requirement.
4. Students must choose one of the following Directed Elective sequences:

Bookkeeper Elective Sequence

	Fall
BT 172 Tax Concepts and Preparation ^{3,D,G}	4
BT 217 MS EXCEL for Business – Expert ^{*,3,D,G}	3

	Winter
BT 170 Payroll Records and Accounting ^{*,3,B,D,G}	4
BT 250 Automated Accounting Systems ^{*,3,B,D,G}	4

	Spring
BT 263 Applied Financial Accounting ^{*,3,D,G}	5
BT 295 Professional Bookkeeping Course ^{3,D,G}	3

Payroll Elective Sequence

	Fall
BT 172 Tax Concepts and Preparation ^{3,D,G}	4
Choice of:.....	3-4
BT 245 Office Management ^{*,3,D,G}	
BA 206 Management Fundamentals ^{*,3,D,G}	

	Winter
BT 170 Payroll Records and Accounting ^{*,3,B,D,G}	4
BA 224 Human Resource Management ^{*,3,D,G}	4

	Spring
BT 113 QuickBooks ^{3,D,G}	3
BT 171 Payroll Laws and Regulations ^{3,D,G}	4

Transfer Elective Sequence

	Fall
ECON 200 Principles of Economics: Introduction to Economics ^{3,D,G}	3

	Winter
BA 213 Managerial Accounting ^{*,3,D,G}	4
BT 250 Automated Accounting Systems ^{*,3,B,D,G}	4
ECON 201 Principles of Economics: Introduction to Microeconomics ^{*,3,D,G}	3

	Spring
BT 263 Applied Financial Accounting ^{*,3,D,G}	5
ECON 202 Principles of Economics: Introduction to Macroeconomics ^{*,3,D,G}	3

Accounting

Accounting Clerk

Career Pathway Certificate of Completion

Purpose This Career Pathway Certificate is designed for professional office personnel who are interested in career enhancement, or for current Business students who wish to expand their options to enter the field of accounting as Accounts Payable or Accounts Receivable clerks.

	Fall	
BT 165 Introduction to the Accounting Cycle ^{D,G}	4	
	Winter	
BT 170 Payroll Records and Accounting ^{*,D,G}	4	
BT 245 Office Management ^{*,D,G}	3	
	Spring	
BT 175 Survey of Accounting Software ^{*,D,G}	4	
BT 113 QuickBooks ^{D,G}	3	
Total Credits	18	

Bookkeeper

Career Pathway Certificate of Completion

Purpose This Career Pathway Certificate of Completion is designed for professional office personnel who are interested in career enhancement, or for current Business students with office experience who wish to expand their options to enter the field of accounting as a bookkeeper. The program prepares students to accomplish a wide variety of tasks within the broad area of accounting. The program also provides the foundation necessary to prepare for the American Institute of Professional Bookkeepers (AIPB) certification exam.

	Fall	
BT 172 Tax Concepts and Preparation ^{3,D,G}	4	
BT 217 MS EXCEL for Business – Expert ^{*,3,D,G}	3	
	Winter	
BA 211 Financial Accounting ^{*,3,D,G}	4	
BT 170 Payroll Records and Accounting ^{*,3,B,D,G}	4	
	Spring	
BT 263 Applied Financial Accounting ^{*,3,D,G}	5	
BT 295 Professional Bookkeeping Course ^{3,D,G}	3	
Total Credits	23	

3. Must be passed with grade of “B-” or better to satisfy degree requirement.

Payroll Clerk

Career Pathway Certificate of Completion

Purpose This Career Pathway Certificate of Completion is designed for professional office personnel who are interested in career enhancement, or for current Business students with office experience who wish to expand their options to enter the field of accounting as payroll clerks. The program provides the foundation necessary to prepare for the Fundamental Payroll Certification Test (FPC) offered by the American Payroll Association.

	Fall	
BA 226 Business Law ^{D,G}	4	
BT 175 Survey of Accounting Software ^{*,3,B,D,G}	4	
	Winter	
BA 224 Human Resource Management ^{*,D,G}	4	
BT 170 Payroll Records and Accounting ^{*,3,B,D,G}	4	
	Spring	
BT 171 Payroll Laws and Regulations ^{3,D,G}	4	
Total Credits	20	

3. Must be passed with grade of “B-” or better to satisfy degree requirement.

Standard footnotes:

- * Prerequisite required
- A Meets Arts/Letters requirement
- B Must be passed with grade of “B-” or better to use as a prerequisite
- D Degree or certificate requirement; must be passed with grade of “C-” or better
- G Must be taken for a grade, not P/NP; major requirement

- H Meets Human Relations/Social Science requirement
- M Meets Mathematics requirement
- P Meets PE/Health requirement
- R Required for AAS degree
- S Meets Science/Math/Computer Science requirement
- W Meets Written Communications or English Composition requirement

an equal opportunity/affirmative action institution committed to cultural diversity
and compliance with the Americans with Disabilities Act

06/09