

DURHAM TECHNICAL COMMUNITY COLLEGE PLAN OF STUDY

Revised Fall 2021  
5 Semesters

**ACCOUNTING AND FINANCE**  
**Associate Degree (A25800)**

Catalog/Academic Year 2023-2024

**Key to symbols after some courses:**

\* Developmental courses may be required based on college placement and course requisites.

\*\* Requires prior approval by Work Based Learning Coordinator.

<sup>GE</sup> Fulfills the general education requirements for this degree.

**FIRST FALL SEMESTER**

Term A	Term B	16 Weeks	Course	Hours Class	Hours Lab	Hours Work	Hours Credit	Program Remarks
X			ACA 122 College Transfer Success	0	2	0	1	
X		X	ACC 120 Principles of Financial Accounting*	3	2	0	4	
	X		BUS 110 Introduction to Business	3	0	0	3	
	X		CIS 110 Introduction to Computers	2	2	0	3	
X			ENG 111 Writing and Inquiry* <sup>GE</sup>	3	0	0	3	
	X		MAT 143 Quantitative Literacy* <sup>GE</sup>	2	2	0	3	

**FIRST SPRING SEMESTER**

Term A	Term B	16 Weeks	Course	Hours Class	Hours Lab	Hours Work	Hours Credit	Program Remarks
X			ACC 121 Principles of Managerial Accounting	3	2	0	4	
	X		ACC 131 Federal Income Taxes*	2	2	0	3	
X			ACC 140 Payroll Accounting	1	3	0	2	
X			ACC 149 Intro to Accounting Spreadsheets	1	3	0	2	
	X		BUS 115 Business Law I	3	0	0	3	

**SUMMER TERM**

8 Weeks	Course	Hours Class	Hours Lab	Hours Work	Hours Credit	Program Remarks
X	ECO 251 Principles of Microeconomics* <b>OR</b>	3	0	0	3	
X	ECO 252 Principles of Macroeconomics*	3	0	0	3	
X	HUM 115 Critical Thinking* <sup>GE</sup>	3	0	0	3	
X	PSY 150 General Psychology* <sup>GE</sup>	3	0	0	3	

**SECOND FALL SEMESTER**

Term A	Term B	16 Weeks	Course	Hours Class	Hours Lab	Hours Work	Hours Credit	Program Remarks
X			ACC 215 Ethics in Accounting	3	0	0	3	
		X	ACC 220 Intermediate Accounting I	3	2	0	4	
	X		ACC 240 Government & Not-for-Profit Acct	3	0	0	3	
	X		BUS 225 Business Finance	2	2	0	3	Online
X			COM 231 Public Speaking* <sup>GE</sup>	3	0	0	3	

**SECOND SPRING SEMESTER**

Term A	Term B	16 Weeks	Course	Hours Class	Hours Lab	Hours Work	Hours Credit	Program Remarks
X			ACC 150 Accounting Software Applications	1	3	0	2	
		X	ACC 221 Intermediate Accounting II	3	2	0	4	
	X		ACC 227 Practices in Accounting	3	0	0	3	
X			WBL 110 World of Work**	1	0	0	1	Online
		X	WBL 111 Work-Based Learning I**	0	0	10	1	

**MINIMUM SEMESTER HOURS REQUIRED FOR AAS DEGREE****67**

*For additional information about requirements and graduation, please refer to the [Curriculum Program Completion and Graduation](#) policy. Program-specific criteria may be found on the respective [Programs](#) page. For questions about this program, consult the Program Director or an advisor for assistance.*