

# Accounting

## Accounting Certificate

### Associate of Applied Science in Business



Billy Farrand of Colon graduated with an Associate of Applied Science in Business degree and an Accounting Certificate.

**GLEN OAKS  
COMMUNITY COLLEGE**  
62249 Shimmel Rd.  
Centreville, MI 49032  
467-9945  
1-888-994-7818

[www.glenoaks.edu](http://www.glenoaks.edu)

**The Accounting Certificate** is a program of study for those wishing to pursue entry-level accounting positions in the retail, service, or manufacturing. Emphasis is placed on accounting principles and knowledge, as well as basic business and communications skills.

35 Credits

**This certificate applies toward:**

**The Associate of Applied Science in Business Degree** is designed for those moving directly into the workplace upon graduation. This flexible degree offers a wide range of classroom experience in accounting, computers, management, marketing, administrative assistant, supervision and medical-related careers.

62 Credits

## The Outlook

This Accounting Certificate prepares you for entry-level jobs in:

Retail Stores	Wholesale Firms	Banks
Manufacturing	Government agencies	Insurance
Hospitals	Education	Entertainment/Films

The Certificate in Accounting is for entry-level positions in accounting and tax services, CPA firms, and businesses. You will provide accounting skills, computer competence, and office support. Accounting, Bookkeeping and Auditing Clerks typically earn an Accounting Certificate. Many then continue for the AASB degree.

Accountants, along with auditors, held about 1.1 million jobs in 2006. There are approximately 60,310 Bookkeepers, accounting and auditing clerks in Michigan. The number is expected to rise to 61,490 in Michigan and 2,166,200 nationally (up from 2,046,000 in 2004) by 2014. The National Bureau of Labor estimates employment of accountants and auditors will increase by 18% by 2016.

Annual pay in 2006 for bookkeepers, accounting and auditing clerks averaged \$31,100 in Michigan, the annual average pay in the Kalamazoo area was \$29,200 and in the South Bend, Indiana area it was \$27,600.

### Add to your certificate...

Professional accountants and auditors in Michigan with added experience, an advanced degree and/or certified public accountant (CPA) credentials averaged annual pay of over \$60,000 in 2006. Tax Accountants at large organizations are likely to be paid between \$38,250 and \$46,250 to start, which is 5% more than 2007, says major staffing firm Robert Half International.

# Accounting Certificate

# Courses

Sample courses for this field are described below. For a complete list of course descriptions, see GOCC's online catalog at [www.glenoaks.edu](http://www.glenoaks.edu)

## Required Coursework (29 hours)

BAA 109 Payroll Accounting*.....	2 Credits
BAA 111 Principles of Accounting*.....	4 Credits
BAA 112 Principles of Accounting*.....	4 Credits
BAA 113 QuickBooks for Accounting*.....	2 Credits
BAA 204 Small Business Tax Accounting.....	3 Credits
BAA 213 Cost Accounting*.....	3 Credits
BAM 101 College Skills & Portfolio Writing.....	3 Credits
BAM 103 Business Math*.....	3 Credits
EDP 101 Introduction to Computers & Software...	4 Credits
EDP 227 Spreadsheet Applications (EXCEL)*.....	2 Credits

## ELECTIVES (6 hours required)

BAA 202 Personal Income Tax Accounting.....	2 Credits
BAA 207 Analyzing Financial Statements*.....	3 Credits
BAA 211 Intermediate Accounting*.....	3 Credits
BAM 260 Small Business Management*.....	3 Credits
BAM 271 Internship I*.....	3 Credits
BIP 100 Keyboarding-Introduction/Refresher....	2 Credits
COM 111 Business/Technical Communications*...	4 Credits

\*Course has prerequisite

**Total Minimum Required: 35 Credits**

Effective: Fall 2007

# Assoc. of Applied Science in Business

## Communications (6/7 credit hours)

COM 121 English Composition*.....	3 credits
COM 111 Business/Technical Communications*.....	4 credits
COM 140 General Communications: Speech <b>OR</b>	
COM 150 Public Speaking.....	3 credits

\*Course has a prerequisite.

**Humanities (3 to 4 credit hours)**, choose from Art, Languages, Music Appreciation, Ethics, Philosophy, Religion or Western Civilization.

**Social Science (8 credit hours)**, choose from Economics, Government, History, Psychology, Human Growth & Development.

## Mathematics (3 to 4 credit hours)

BAM 103\* Business Math

## Physical Education Activity (2 required credit hours)

## Electives (choose 9/10 credit hours)

## Business Courses (choose 30 credit hours)

Note: Earn one of several related Occupational Certificates (Accounting is one).

**Note: Some courses have prerequisites.**

**TOTAL: 62 credits**

**BAM 101 COLLEGE SKILLS & PORTFOLIO WRITING**  
3 Credits, 3 Contacts [See box on next page]

**BAA 109 PAYROLL ACCOUNTING**  
2 Credits, and 2 Contacts

This course has been developed to provide the student with a basic understanding of the calculations in payroll, the payroll records that are kept, and the laws pertaining to tax filing for payroll. This is a beginning course that involves computation and recording of payroll entries.

Prerequisite: BAA 100 Fundamentals of Accounting

**BAA 111 PRINCIPLES OF ACCOUNTING I**  
4 Credits, 4 Contacts

The first introductory accounting course for the student who wishes to pursue a career in the field of business. The student will become familiar with the role of the accountant and manager in service and merchandising businesses. The course will include the recording and reporting of business transactions and the measuring, planning, and controlling of business income, assets, and equities. Major emphasis will be placed on the sole proprietorship form of business organization.

Prerequisite: High school bookkeeping or BAA 100 Fundamentals of Accounting

**BAA 112 PRINCIPLES OF ACCOUNTING II**  
4 Credits, 4 Contacts

A second semester course in accounting principles and concepts for the accounting or managerial student. The student will investigate the role of the accountant in partnerships and corporations, with emphasis on financial and cost-accounting concepts as well as branches and departments, and owner's equity.

Prerequisite: BAA 111 Principles of Accounting or its equivalent

**BAA 113 QUICKBOOKS FOR ACCOUNTING**  
2 Credits, 2 Contacts

This accounting course will provide the student with an understanding of QuickBooks accounting. The student will receive instruction and experience with QuickBooks software through a simulated business scenario. Accounting principles and logical problem solving will be utilized. Instruction will include how to set up a business, maintain and use the software and generate financial reports.

Prerequisite: BAA 111 Principles of Accounting

**BAA 207 ANALYZING FINANCIAL STATEMENTS**  
3 Credits, 3 Contacts

A course which presents the basic skills of financial statement analysis for the prospective bank lender/credit analyst. This includes how financial data is generated; techniques for analyzing the flow of a business' funds; methods for selecting and interpreting financial ratios; and the analytical tools for predicting and testing assumptions about a firm's future performance.

Prerequisite: BAA 111 Principles of Accounting.

# College Skills & Portfolio Writing

## BAM 101 COLLEGE SKILLS AND PORTFOLIO

**WRITING** is a 3 credit hour course designed to give students the skills required to be successful in both academic and career endeavors. Areas of concentration are Portfolio writing, self-assessment, skills in listening, note taking, improving test scores and time management, self-esteem, goal setting and educational development plans. The portfolio writing is especially useful for the student intending to transfer to a university or preparing for employment interviews. This course is a required course for anyone wishing to earn either a certificate or degree in the business area.

*What students are saying about BAM 101:*

*“I have so much more self-esteem and confidence than when I started this class. I think that is the most important thing that someone can take with them through life.”*

*“I expanded my comfort zone and I’m doing something I wouldn’t have thought of doing six months ago.”*

*“I think this class was a huge stepping stone for a better me.”*

*“I’ve learned new techniques that will help me through college and life.”*

*“From here I am going to the top and there is no stopping me.”*

# Preparation

Accountants should have an aptitude for mathematics and be able to analyze, compare and interpret facts and figures quickly. They must be able to clearly communicate results to clients and managers. Accountants and auditors must be good at working with people, business systems, computers and have high standards of integrity.

## Current High School Students:

It is suggested that a student complete a *Career Pathway sequence for Business, Management, Marketing, and Technology.*

### Courses might include:

*Math, Accounting, Basic Keyboarding  
Bookkeeping, Language Arts  
Marketing, Computer Science  
Business Management, Computer Support.*

## Adults Continuing their education

Don’t underestimate your life experience!

A Glen Oaks Community College counselor can help you assess your life experience and suggest how you can best apply those skills to your academic goals.

# To be granted an AASB...

Student must earn one of following certificates:

Accounting  
Computer Information Systems  
Database/Programming  
EMT Basic and EMT Paramedic  
Health Insurance Coder/Biller -Hospital  
Health Insurance Coder/Biller - Technical  
Management/Marketing or Entrepreneur  
Management/Supervision  
Medical Assistant  
Medical Transcriptionist  
Office Assistant - Medical  
Office Administrative Assistant  
Practical Nurse  
Web Page Design

## Related Transfer Programs for a Bachelor Degree...

Associate of Business  
Associate of General Studies

- Business Administration
- Business Ownership
- Human Resources
- Public Administration
- Management/Marketing
- Computer Science
- Business Ownership
- Sales
- Finance
- Economics

## Non-Discrimination Statement

It is the policy of Glen Oaks Community College that no discriminatory practices based on gender/sex, race, religion, color, age, national origin, disability, height, weight, or any other status covered by federal, state or local law be allowed in providing instructional opportunities, programs, services, employment or in policies governing student conduct and attendance. Contact the Associate Dean of Instruction of Civil Rights Coordinator at GOCC (269.467.9945) if you feel discriminatory practices have taken place.

**This publication** is intended to provide a general overview of the program. For current specific requirements, consult with a Glen Oaks Community College academic counselor.

# Career Resources

**Glen Oaks Counseling Services  
Students Services Department -  
Career Counseling and Assessment Office**  
(269) 467-9945 or (888) 994-7818  
[www.glenoaks.edu](http://www.glenoaks.edu)

**U.S. Dept. of Labor - Bureau of Labor Statistics**  
[www.bls.gov](http://www.bls.gov)

**Michigan Occupational Information System MOIS  
Michigan Virtual Career Services**  
[www.mois.org](http://www.mois.org)

**American Institute of Certified Public Accountants**  
[www.aicpa.org](http://www.aicpa.org)

**Institute of Management Accountants**  
[www.imanet.org](http://www.imanet.org)

**The Institute of Internal Auditors**  
[www.theiia.org](http://www.theiia.org)

**Career One Stop - Pathways to Career Success**  
[www.careeronestop.org](http://www.careeronestop.org)  
or  
[www.careerinfonet.org](http://www.careerinfonet.org)

**Billy Farrand** graduated from Glen Oaks Community College in 2003 with an Associate of Applied Science in Business (AASB) and an Accounting Certificate.

The Bronson High School graduate said, "I've always liked crunching numbers and anything to do with mathematics." Billy has worn several hats in the accounting field: like working in the Colon Community Schools business office doing payroll and accounts payable, working during the tax season for H & R Block in Sturgis, and doing the bookkeeping for the family business: Farrand's Flatwork Concrete Construction in Colon.

The busy mother of two boys chose to attend Glen Oaks for the convenience of a nearby campus. Billy keeps a full schedule assisting husband Frank with his business and attending Colon School activities like Parent Education Group and volunteering at the Booster's Club concession stand.

Billy said she still refers to her college textbooks. "I kept all my books and find myself looking up information from time to time." She appreciated her business classes with Professor Larry Hass and enjoyed taking a speech class. Billy completed her internship at H & R Block in Sturgis. "My computer classes included EXCEL, which is used often, and helped give me the background to establish a new accounting software program for Colon Community Schools," Billy said.



## STUDENT SUPPORT

- Personalized educational and career planning
- Financial aid and scholarships
- Flexible schedule: day, evening, distance learning online classes
- Tutorial programs and free tutoring
- Modern labs and computer information classrooms
- Full-service library/computer center
- Small class sizes & caring instructors

# CALL NOW



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