

ACCOUNTING ASSISTANT (AAS)

Associate of Applied Science

Career-Technical Program

Interest Areas:

Business Admin. and Management

The Accounting Assistant program prepares students for occupational opportunities in the field of bookkeeping including payroll clerk, accounts receivable clerk, accounts payable clerk, and full-charge bookkeeper. Bookkeeping and related fields involve the day-to-day analyzing and recording of business transactions, preparing payroll, preparing financial reports, filing state and federal forms, and analysis and decision making. Students will complete general education, general business, and accounting specific courses that will lead to an intermediate technical certificate, an advanced technical certificate, or an associate of applied science degree. Emphasis is placed on manual and computerized accounting applications, current business taxes, credit, collection, and payroll. During the final semester of the A.A.S. degree, students will participate in an accounting internship which is the capstone course for this program. The internship will include tips on job hunting, 135 hours of an off-campus internship, resume writing, interviewing skills, and occupational relations.

Note: To meet industry recommendations keyboarding skills need to be at least 35 wpm with 95% accuracy. Keyboarding skill will be assessed in the CAOT-120 course.

Program Website (https://www.nic.edu/programs/viewprogram.aspx?program_id=1)

Program Requirements

Course	Title	Credits
Semester 1		
ACCT-110 or ACCT-201	Small Business Accounting or Principles of Accounting	3
ACCT-150	10-Key Skill Building	1
BUSA-101	Introduction to Business	3
CAOT-120	Word Processing/Word I	1
CAOT-130	Spreadsheets/Excel I	1
CAOT-131	Spreadsheets/Excel II	1
ENGL-101	English Composition	3
	Credits	13
Semester 2		
ACCT-111 or ACCT-202	Small Business Accounting II or Managerial Accounting	3
ACCT-113	Payroll Accounting	3
ACCT-140	QuickBooks Pro	3
CAOT-121	Word Processing/Word II	1
COMM-101	Introduction to Speech Communication	3
GEM 3 - A.A.S. Mathematical Ways of Knowing		3-5
	Credits	16-18
Semester 3		
ACCT-243	Accounting Ethics Fraud Examination	3
ACCT-244	Credit and Collections	3

ACCT-246	Current Business Taxes	3
CAOT-140	Database/Access I	1
CAOT-115	Outlook	1
ENGL-272	Business Writing	3
GEM 6 - A.A.S. Social and Behavioral Ways of Knowing		3
	Credits	17

Semester 4

ACCT-242	Cost Accounting	3
ACCT-248	Accounting Internship	4
BUSA-211	Principles of Management	3
BUSA-265	Legal Environment of Business	3
CAOT-250	Office Skills Capstone	1
ECON-201	Principles of Economics (Macro)	3
	Credits	17

Total Credits 63-65

Course Key



GEM



WCHE



AAS
Institutionally
Designated



Gateway



Milestone

Program Outcomes

Upon completion of the program, students will be able to:

- Demonstrate appropriate work relationships and habits, communication skills, and computation skills used in business.
- Analyze and record financial transactions in a manual and computerized accounting system utilizing generally accepted accounting principles (GAAP).
- Prepare financial statements according to generally accepted accounting principles.
- Process payroll transactions in accordance with current payroll reporting requirements.
- Complete accounting cycle tasks using general ledger accounting software.
- Identify internal controls to reduce risk.
- Utilize current income tax resources to prepare personal income tax returns.
- Demonstrate professionalism through acceptable attitude, organization and time management skills, and attire.
- Describe current law, practices and policies for establishing, managing and collecting on both consumer and business credit accounts.
- Solve organizational cost accounting problems using tools for identifying cost behaviors and by applying cost accounting techniques.

In addition to the program outcomes, students will meet the following North Idaho College General Education (GEM) Requirements: Written and Oral Communication; Mathematical Ways of Knowing; Social and Behavioral Ways of Knowing; and an additional program-designated or selected course from any of the GEM requirements.