

# Accounting



Business and Information Technology • (319) 398-5416 • (800) 363-2220

<b>Entry time:</b>	Fall, Spring, Summer
<b>Length:</b>	2 years (4 semesters)
<b>Award:</b>	Accounting Associate (Associate of Applied Science Degree) Accounting Transfer (Associate of Science/Career Option Degree)

Kirkwood Community College offers several options for students interested in a career in accounting. The **Accounting Associate** program provides students with the background they need to enter general accounting, cost accounting, finance, credit, auditing or other specialized areas of financial accounting and financial reporting. The **Accounting Transfer** program prepares for careers in accounting and provides transferability to an accounting program at a four-year college.

## Employment Opportunities:

- ☞ Cost Accountant
- ☞ Payroll Clerk
- ☞ Governmental Accountant
- ☞ Internal Accountant
- ☞ General Accountant
- ☞ Office Manager
- ☞ Accounting Clerk

A degree in accounting provides you with a variety of options and opportunities. Accounting graduates can choose traditional accounting careers listed above or they can branch out to become:

- ☞ Appraisers
- ☞ Budget officers
- ☞ Loan officers
- ☞ Financial Analysts and Managers
- ☞ Actuaries
- ☞ Underwriters
- ☞ Tax Collectors and Revenue Agents
- ☞ Securities Sales Representatives
- ☞ Purchasing Agents

*Money* magazine has called accounting one of the 50 hottest jobs, and the U.S. Bureau of Labor Statistics (BLS) says the accounting professional will witness a 10 to 20 percent increase in job openings by the year 2008.

— National Association of Colleges and Employers ([www.jobweb.com](http://www.jobweb.com))

## Local Employers that have hired Kirkwood Accounting graduates:

- ☞ McLeodUSA
- ☞ APAC
- ☞ Aegon
- ☞ Oral B
- ☞ Rockwell Collins
- ☞ MCI
- ☞ Lear Corporation
- ☞ Yellow Book
- ☞ GE Capital
- ☞ Wells Fargo Home Mortgage

**Base salaries:** \$26,000 - \$33,000 (source: [www.salary.com](http://www.salary.com))

For more information on salaries and careers in this field check out these websites:

- America's Job Bank: [www.ajb.dni.us](http://www.ajb.dni.us)
- Cedar Rapids Metro: [www.clickonmycareer.com](http://www.clickonmycareer.com)
- Occupational Employment Statistics: [www.iowaworkforce.org](http://www.iowaworkforce.org)



This program is accredited by ACBSP (Association of Collegiate Business Schools and Programs). ACBSP is the leading specialized accreditation association for business education supporting, celebrating and rewarding teaching excellence.

**Kirkwood**  
[www.kirkwood.edu](http://www.kirkwood.edu)  
Kirkwood Community College  
6301 Kirkwood Blvd. SW • P.O. Box 2068  
Cedar Rapids, Iowa 52406

# Accounting Associate



**Two-year Program**  
**Associate of Applied Science Degree**  
**Major Code Number: 32020**

Students may enter this program in any semester of the year. However, Intermediate Accounting I, Income Tax and Computerized Accounting are only offered in the fall semester, and Intermediate Accounting II and Cost Accounting are only offered in the spring semester. Financial Accounting and Managerial Accounting must be completed before taking Intermediate Accounting I or Cost Accounting.

**EVENING STUDENTS:** Intermediate Accounting I is offered during the fall semester, even numbered years on the main campus and odd years on the Iowa City campus, Intermediate Accounting II is offered during the spring semester of odd numbered years on the main campus, Income Tax in the Fall Semester, odd numbered years on the main campus, and Cost Accounting in spring semester of even numbered years on the main campus. Accounting Spreadsheets is offered every spring semester on the main campus and every summer on the Iowa City campus. Applied Accounting Projects is offered every spring semester on the main campus.

Catalog Number	Course Title	Credit Hours	Catalog Number	Course Title	Credit Hours
<b>First Semester</b>			<b>Third Semester</b>		
AO152T	Financial Accounting	4	AO104T	Intermediate Accounting I (P:AO156T)	4
DG102T	Intro. to Micros and DP	3	AO107T	Income Tax (P:AO152T)	4
CC113T	Composition I <sup>1</sup>	3	AO114U	Computerized Accounting (P:AO152T, DG102T)	3
MT120T	Finite Math <sup>2</sup>	3	AO109U	Payroll Accounting (P/C:AO152T)	2
CC130T	Fund. of Communication	3	-----	Elective <sup>4</sup>	3
		16			16
<b>Second Semester</b>			<b>Fourth Semester</b>		
AO156T	Managerial Accounting (P:AO152T)	4	AO105T	Intermediate Accounting II (P:AO156T)	4
AO113U	Accounting Spreadsheets (P:AO152T, DG102T)	4	AO103T	Cost Accounting (P:AO156T)	4
CC115T	Comp II: Technical Writing <sup>1</sup>	3	AO116U	Applied Accounting Projects (P/C:AO104T, AO107T, AO109U, AO113, AO114U)	3
EO130T	Prin. of Microeconomics <sup>3</sup>	3	-----	Elective <sup>4</sup>	3
-----	Humanities Core	3			14
		17			
<b>Total Program Credit Hours</b>					<b>63</b>

P=Prerequisite C=Co-Requisite

<sup>1</sup> College Writing (CC112T - 5 credit hours) may be taken instead of Composition I and II. Your writing placement score may require a prerequisite of Elements of Writing.

<sup>2</sup> Your math placement scores may require a prerequisite of Beginning Algebra and/or Intermediate Algebra.

<sup>3</sup> Principles of Macroeconomics (EO120T) will be allowed in place of Principles of Microeconomics (EO130T).

<sup>4</sup> Suggested electives: Business Law, Business Internship, Fundamentals of Statistics, Principles of Macroeconomics, Introduction to Business, Principles of Marketing, Human Relations, Elements of Writing, or Intermediate Algebra.

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# Accounting Transfer



**Two-year Program**  
**Associate of Science/Career Option Degree**  
**Major Code Number: 32025**

Students may enter this program in any semester of the year. However, Intermediate Accounting I is offered only in the fall semester. Financial Accounting and Managerial Accounting must be completed before taking Intermediate Accounting I. Watch the mathematics sequencing very closely, since your math placement scores may require you to take a math course every semester. **EVENING STUDENTS:** Intermediate Accounting I is offered during the fall semester, even numbered years on the main campus and odd years on the Iowa City campus. Accounting Spreadsheets is offered every spring semester on the main campus and every summer on the Iowa City campus.

Catalog Number	Course Title	Credit Hours	Catalog Number	Course Title	Credit Hours
<b>First Semester</b>			<b>Third Semester</b>		
AO152T	Financial Accounting	4	AO104T	Intermediate Accounting I (P:AO156T)	4
DG102T	Intro. to Micros and DP	3	EO120T	Prin. of Macroeconomics	3
CC113T	Composition I <sup>1</sup>	3	LA160T	Business Law I	3
MT120T	Finite Math <sup>2</sup>	3	-----	History/Cultures A <sup>4</sup>	3
CC130T	Fund. of Communication	3	-----	Humanities-Literature	3
		16			16
<b>Second Semester</b>			<b>Fourth Semester</b>		
AO156T	Managerial Accounting (P:AO152T)	4	MT125T	Fundamentals of Statistics	4
AO113U	Accounting Spreadsheets	4		(P:MT120T or MT118T)	
	(P:AO152T, DG102T)		AD102T	Intro. to Management	3
CC115T	Comp II: Technical Writing <sup>1</sup>	3	-----	History/Cultures A or B <sup>4</sup>	3
EO130T	Prin. of Microeconomics	3	-----	Humanities-Arts & Ideas	3
-----	Humanities Core <sup>3</sup>	3			13
		17			
<b>Total Program Credit Hours</b>					<b>62</b>

P = Prerequisite

<sup>1</sup> College Writing (CC112T - 5 credit hours) may be taken instead of Composition I and II – although, if this is done, students may need to take an additional 1 credit to have the minimum of 62 credits for the degree. Your writing placement score may require a prerequisite of Elements of Writing. Composition II (CC114T) will be allowed in place of Composition II: Technical Writing (CC115T).

<sup>2</sup> Your math placement scores may require a prerequisite of Beginning Algebra and/or Intermediate Algebra. Statistical Ideas (MT115T) or Pre-Calculus for Business (MT119T) will be allowed in place of Finite Math (MT120T). Please refer to the back of this brochure for college-specific course recommendations.

<sup>3</sup> PN109T Intro to Ethics should be taken by those students who want to transfer to Iowa State University.

<sup>4</sup> One course must be a diversity course.

*\*If you are interested in transferring to a four-year college or university, please refer to the back of this brochure for college-specific course recommendations and general education requirements*

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Course recommendations for transfer:

## **Iowa State University**

**(Students must meet minimum requirements to be accepted into the Business College.)**

Math Requirement: MT120T Finite Math

Additional Requirement: MT130T Business Calculus

Humanities/History/Cultures Courses: See recommended course list at [www.kirkwood.edu/businessdept/programs/transfer\\_sheets/isu\\_bus\\_gened.htm](http://www.kirkwood.edu/businessdept/programs/transfer_sheets/isu_bus_gened.htm)

## **Mount Mercy College**

**(Students may transfer more accounting courses to this college than exist in the program.)**

Math Requirement: MT120T Finite Math

Humanities/History/Cultures Courses:  
See Mount Mercy/Kirkwood Community College Arts and Sciences Degree Requirements

## **Northwest Missouri State**

**(Students may transfer more accounting courses to this college than exist in the program.)**

Math Requirement: MT120T Finite Math

Humanities/History/Cultures Courses:  
See Kirkwood Community College Arts and Sciences Degree Requirements

## **University of Iowa**

**(Students must meet minimum requirements to be accepted into the Business College.)**

Math Requirement: MT119T Pre-Calculus for Business

Additional Requirement: MT130T Business Calculus

Humanities/History/Cultures Courses:  
See recommended course list at [www.kirkwood.edu/businessdept/programs/transfer\\_sheets/ui\\_bus\\_gened.htm](http://www.kirkwood.edu/businessdept/programs/transfer_sheets/ui_bus_gened.htm)

## **University of Northern Iowa**

**(Students must meet minimum requirements to be accepted into the Business College.)**

Math Requirement: MT115T Statistical Ideas

Humanities/History/Cultures Courses:  
Should include one of the following Understanding Cultures courses: IN120T, IN122T, IN123T, IN124T, IN125T