



ACCOUNTING/BOOKKEEPING AS A CAREER
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<http://www.ghc.edu/voc/accounting.pdf>

ACCOUNTING/BOOKKEEPING AS A CAREER

Grays Harbor College has worked with the industry to develop these leading-edge programs to reflect current state requirements in the accounting field.

These programs provide the knowledge and understanding of the field in areas such as:

- Double-entry principles
- Accounting for professional, service, and merchandising organizations
- Cash and accrual systems
- Financial statements
- Partnerships and corporations
- Valuations
- Depreciation
- Taxes
- Payroll
- Computer based accounting
- Governmental and non-profit accounting

Employment Opportunities

Some of the typical employment opportunities for graduates of these programs include:

- Accounts payable clerk
- Accounts receivable clerk
- Payroll
- Bookkeeper

Salary Expectations

For job opportunities and salary expectations, please see: <http://www.workforceexplorer.com/>

Funding Opportunity

Students who are interested in completing the Accounting program may qualify for an additional funding option. Please see: <http://ghc.edu/Opportunity> for details.

What Do I Need To Do First?

- **Apply for Admission** (<https://admissions.ctc.edu/applicant/welcome.cfm>)
- **Request Official Transcripts** from high school, previous colleges or GED certificate. Have them sent directly to GHC.
- **Take the College Placement Test (CPT)**. Make an appointment at GHC Counseling Center (360-538-4099 or toll-free 1-800-562-4830). The CPT is not required if 100 level English and math were completed at another college.
- **Meet with an entry advisor.**



ACCOUNTING

Associate in Applied Science Degree

Prerequisite Requirements

Prerequisite requirements must be fulfilled prior to enrollment in most required program courses. Prerequisite requirements are listed together with titles and descriptions of required program courses in the Grays Harbor College General Catalog.

<u>Core Courses</u>		<u>Credits</u>
ACCT& 201	Principles of Accounting I	5
or		or
ACCT 113	Introduction to Accounting I	5
and		and
ACCT 114	Introduction to Accounting II	5
ACCT& 202	Principles of Accounting II	5
ACCT & 203	Principles of Accounting III	5
ACCT 175	Business and Payroll Tax Accounting	3
ACCT 176	Computerized Accounting Functions	3
ACCT 220	Federal Income Tax I	5
BA 150	Fundamentals of Finance	5
Credits Required		31-36

Support Courses Options

Math and Computing Skills

BA 104	Mathematics for Business	3
or		or
MATH 101	Applications of Algebra for Vocational/Technical Students (or higher)	5
CIS 102	Microcomputer Applications	3
CIS 131	Access	5
CIS 140	Word Processing Applications	5
CIS 150	Excel	5
CIS 251	Management Information Systems	5
OFTC 115	Electronic Math Applications	3
Credits Required		29-31

Business Skills (select 4 of the following)

BUS& 101	Introduction to Business	5
BA 174	Small Business Management	5
BUS& 201	Business Law	5
BA 240	Principles of Marketing	5
BA 258	Principles of Management	5
ECON& 202	Macro Economics	5
Credits Required		20

General Education Courses

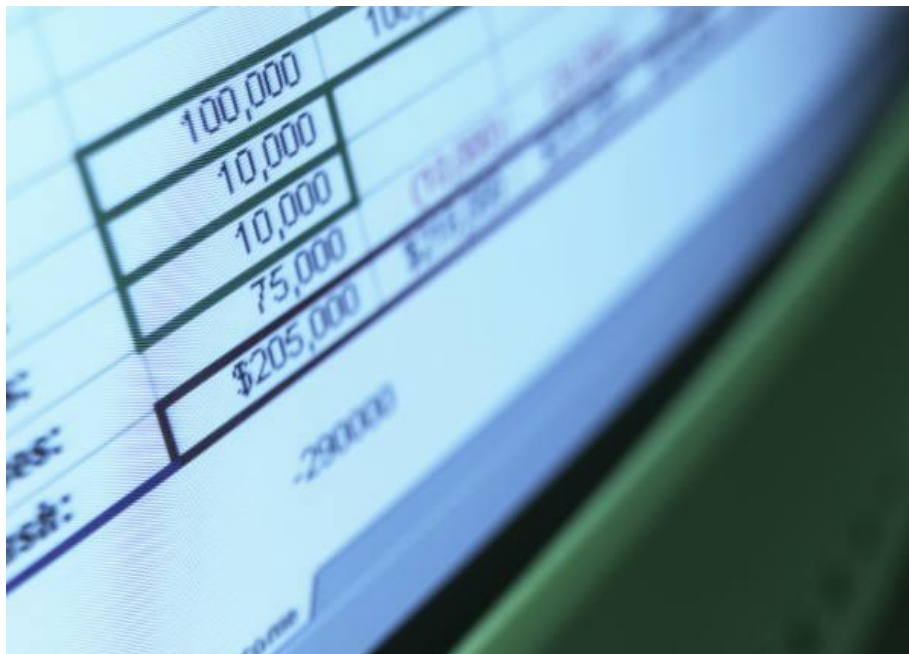
ENGL& 101	English Composition I	5
or		or
ENGL 150	Vocational/Technical/Business Writing	5
PSYC& 100	General Psychology	5
or		or
PSYCH 106	Applied Psychology	3
SPCH 101	Fundamentals of Speech	5
or		or
SPCH 201	Fundamentals Group Discussion	3

Credits Required 11-15

Minimum Credits Required

***91+
3 PE credits***

Grays Harbor College complies with all Federal and State rules and regulations and does not discriminate on the basis of race, color, creed, religion, national origin, sex, sexual orientation, age, marital status, disability, or status as a disabled or Vietnam era veteran.





ACCOUNTING/BOOKKEEPING

Certificate of Completion

Prerequisite Requirements

Prerequisite requirements must be fulfilled prior to enrollment in most required program courses. Prerequisite requirements are listed together with titles and descriptions of required program courses in the Grays Harbor College General Catalog.

<u>Core Courses</u>		<u>Credits</u>
ACCT 113	Introduction to Accounting I	5
and		
ACCT 114	Introduction to Accounting II	5
or		or
ACCT& 201	Principles of Accounting I	5
and		
ACCT& 202	Principles of Accounting II	5
ACCT 175	Business and Payroll Tax Accounting	3
ACCT 176	Computerized Accounting Functions	3
ACCT 220	Federal Income Tax I	5
Credits Required		21
<u>Support Courses</u>		
BUS& 101	Introduction to Business	5
or		or
BA 174	Small Business Management	5
BA 104	Mathematics for Business	3
or		or
MATH 101	Applications of Algebra for Vocational/Technical Students (or higher)	5
CIS 102	Microcomputer Applications	3
CIS 140	Word Processing Applications	5
CIS 150	Excel	5
OFTC 115	Electronic Math Applications	3
Credits Required		24-26
<u>General Education Courses</u>		
ENGL& 101	English Composition I	5
or		or
ENGL 150	Vocational/Technical/Business Writing	5
PSYC& 100	General Psychology	5
or		or
PSYCH 106	Applied Psychology	3
or		or
SOC& 101	Introduction to Sociology	5
Credits Required		8-10
Minimum Credits Required		53

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**GRAYS HARBOR
COLLEGE**

**BOOKKEEPING
Certificate of Achievement**

Prerequisite Requirements

Basic working knowledge of computers or CIS 102.

Core Course

		<u>Credits</u>
ACCT 113	Introduction to Accounting I	5
ACCT 175	Business and Payroll Tax Accounting	3
ACCT 176	Computerized Accounting Functions	3
CIS 150	Excel	5
<i>Credits Required</i>		16



**GRAYS HARBOR
COLLEGE**

**RETAIL BOOKKEEPING
Certificate of Achievement**

Prerequisite Requirements

Basic working knowledge of computers or CIS 102.

Core Course

		<u>Credits</u>
ACCT 113	Introduction to Accounting I	5
ACCT 175	Business and Payroll Tax Accounting	3
ACCT 176	Computerized Accounting Functions	3
BA 200	E-Commerce and Retailing	5
CIS 150	Excel	5
<i>Credits Required</i>		21

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ACCOUNTING PROGRAM COURSE DESCRIPTIONS

ACCT 113

5 Credits

Introduction to Accounting I

Prerequisites: READ 090, completion of or current enrollment in MATH 093 or instructor permission.

Theory and practice of double-entry bookkeeping and accounting for professional, service and merchandising business organizations. Coverage of both cash and accrual systems with preparation of worksheets, adjusting and closing entries, reversing entries, and financial statements. 5 lecture hours. Vocational program course. May be used as a general elective in the AA degree.

ACCT 114

5 Credits

Introduction to Accounting II

Prerequisite: ACCT 113.

Introduction to accounting for partnerships and corporations. Valuation of receivables, inventories and plant equipment. Students complete a practice set. 5 lecture hours. Vocational program course. May be used as a general elective in the AA degree.

ACCT& 201 (formerly ACCT 150)

5 Credits

Principles of Accounting I

Recommended Preparation: CIS 102.

Prerequisites: MATH 098 or placement in MATH 107 or higher. Completion of ENGL 095 or placement in ENGL 101 or instructor permission.

A foundation course for accounting program students and students planning to transfer to a four-year institution. The theory and practice of financial accounting are introduced and developed. Involves the measuring of business income and expenses, the accounting cycle, merchandising transactions, the sole proprietorship form of business organization and the relationship and preparation of the accounting statements. Includes emphasis on the accounting for current assets, property, plant and equipment. 5 lecture hours. Satisfies specified elective requirement for the AA degree.

ACCT& 202 (formerly ACCT 151)

5 Credits

Principles of Accounting II

Prerequisites: ACCT& 201 or ACCT 114.

This course continues the study of financial accounting theory through the application of the basic concepts and principles of the partnerships and corporation form of business organization. Includes the study of liabilities, time value of money, statement of cash flow, additional financial reporting issues and the analysis and interpretation of financial statements. 5 lecture hours. Satisfies specified elective requirement for the AA degree.

ACCT& 203 (formerly ACCT 152)

5 Credits

Principles of Accounting III

Prerequisite: ACCT& 202.

A study of accounting information and its application and uses within the business organization. Includes the study of manufacturing operations with emphasis on determination, behavior and control of costs, cost-volume-profit analysis, budgeting and responsibility accounting, and management decision making for pricing, capital expenditures and short-run analysis. 5 lecture hours. Satisfies specified elective requirement for the AA degree.

ACCT 175

3 Credits

Business and Payroll Tax Accounting

Prerequisites: ACCT 113 or ACCT& 201 or instructor permission.

A study of the various aspects of federal, state and local taxes levied upon business. Emphasis placed on federal income and Social Security tax withholding, sales tax requirements and various state regulations regarding employee health, safety, unemployment insurance and business and occupation tax. Students will practice completion of various tax reports and maintenance of accurate tax related records. 3 lecture hours. Vocational program course. May be used as a general elective in the AA degree.

ACCT 176

3 Credits

Computerized Accounting Functions

Prerequisites: ACCT 113 or ACCT& 201; CIS 102 or instructor permission.

Introduction to computer applications in an accounting environment. Students will analyze transactions, enter data into a computerized accounting system and prepare various financial reports. Included are integrated general ledgers, accounts receivable and payable, depreciation, inventory and payroll systems. 2 lecture hours; 2 lab hours. Vocational program course. May be used as a general elective in the AA degree.

ACCT 220

5 Credits

Federal Income Tax I

Prerequisite: ACCT 113 or ACCT& 201 or instructor permission.

An introduction to the basic concepts of the Internal Revenue Code as applied to individual and sole proprietorship/small business tax problems. The course involves integrating concepts and the application of recent laws and regulations to the preparation of 1040 Individual Income Tax returns; Schedule A, Itemized Deductions; Schedule C, Profit or (Loss) from Business, and depreciation methods. 5 lecture hours. Vocational program course. May be used as a general elective in the AA degree.

BUS& 101 (formerly BA 101)

5 Credits

Introduction to Business

Prerequisites: Math 060 and READ 080 or instructor permission.

Introduction to Business is a general course designed to provide an understanding of how the American business system operates and its place in the economy. The course provides background for more effective and better use of business services in personal affairs as well as foundation for future courses in various business programs. 5 lecture hours. Satisfies specified elective requirement for the AA degree.

BA 104

3 Credits

Mathematics for Business

Prerequisite: MATH 095, placement in MATH 098 or instructor permission.

Review of basic arithmetic and algebraic fundamentals and their application to typical business problems. A practical mathematical approach to business problems, such as cash and trade discounts, commissions, simple and compound interest, markups and markdowns, net present values, and insurance rates, etc., will be employed. 3 lecture hours. Vocational program course. May be used as a general elective in the AA degree.

ACCOUNTING PROGRAM COURSE DESCRIPTIONS

BA 150 **5 Credits**

Fundamentals of Finance

Prerequisites: BA 104; ACCT 113 or ACCT& 201 or instructor permission.

This course presents the basics of financial analysis, forecasting, operating and financial leverage, working capital, current asset management, short term financing, and investment options. Orientation will be towards small business and personal finance. 5 lecture hours. Vocational program course. May be used as a general elective in the AA degree.

BA 174 **5 Credits**

Small Business Management

Prerequisites: READ 090; ENGL 095; MATH 095 or instructor permission.

A study of small business covering reasons for success and failure and a practical approach on how to start a small business and continue successfully. 5 lecture hours. Vocational program course. May be used as a general elective in the AA degree.

BA 200 **5 Credits**

E-Commerce and Retailing

Prerequisites: CIS 125; ENGL 095; BA 104 or MATH 107 or higher or instructor permission.

This course examines how the Internet is used for the marketing, selling, promoting and distribution of goods and services. The class will demonstrate the many ways business functions can be enhanced and impacted through the use of information technology and the Internet. Students will explore electronic commerce from both a theoretical and applied perspective. 5 lecture hours. Vocational program course. May be used as a general elective in the AA degree.

BUS& 201 (formerly BA 201) **5 Credits**

Business Law

Prerequisite: READ 080 or instructor permission.

A study of the United States legal system, institutions and processes. Principles of the law of contracts, sales, property, negotiable instruments, secured transactions and agency. Includes legal reasoning. 5 lecture hours. Satisfies specified elective requirement for the AA degree.

BA 240 **5 Credits**

Principles of Marketing

Prerequisites: READ 090; ENGL 095 or instructor permission.

Inquiry into the institutions engaged in the movement of goods and services from producers to consumers. Primary emphasis on basic marketing with a managerial approach. Required for business management. 5 lecture hours. Vocational program course. May be used as a general elective in the AA degree.

BA 258 **5 Credits**

Principles of Management

Prerequisites: READ 090; ENGL 095 or instructor permission.

A study of leadership and executive behavior and how to develop a successful leadership style. Employee motivation, managerial environment, planning, controlling, and organizing are also studied. A "systems" approach to management is emphasized. 5 lecture hours. Vocational program course. May be used as a general elective in the AA degree.

CIS 102 **3 Credits**

Microcomputer Applications

Recommended Preparation: CIS 100 and CIS 101 or concurrent enrollment.

Prerequisite: READ 080.

This course introduces computer systems with emphasis on applications. Students will work with various applications including electronic spreadsheets, word processing and presentation software. 2 lecture hours; 2 lab hours. Satisfies specified elective requirement for the AA degree.

CIS 131 **5 Credits**

Access

Prerequisite: CIS 102 or instructor permission.

This course teaches basic electronic database capabilities. The course emphasizes the skills necessary to create, edit and utilize a database. Filters, forms, queries and reports are covered. 4 lecture hours; 2 lab hours. Vocational program course. May be used as a general elective in the AA degree.

CIS 140 **5 Credits**

Word Processing Applications

Prerequisite: CIS 102 or instructor permission.

This course provides thorough coverage of text editing and formatting using word processing software. Tables, columns, styles, graphics, merge operations, and basic web design are covered. 4 lecture hours; 2 lab hours. Vocational program course. May be used as a general elective in the AA degree.

CIS 150 **5 Credits**

Excel

Prerequisites: MATH 093; CIS 102 or instructor permission.

This course teaches electronic spreadsheet capabilities in realistic private or business related problems. The course emphasizes the skills necessary to create, modify and print a worksheet and includes the use of functions, graphics, data lists, and other enhancements. 4 lecture hours; 2 lab hours. Vocational program course. May be used as a general elective in the AA degree.

CIS 251 **5 Credits**

Management Information Systems

Prerequisites: BA 104 or MATH 107 or higher; CIS 125 or instructor permission.

Elements of information processing systems are covered with emphasis on design, development and management of computer-based information systems. Extensive use of online activities will be utilized. The course looks at how a modern organization collects, distributes, organizes and manages information. The approach will be sociotechnical, i.e. both technical and behavioral considerations will be examined. 5 lecture hours. Vocational program course. May be used as a general elective in the AA degree.

ECON& 202 **5 Credits**

Macro Economics

Prerequisites: MATH 060; READ 080 or instructor permission

A macro economic study of the U.S. economy as a system for solving the fundamental problems of how a society uses its material resources. Emphasis is given to national income, inflation, unemployment, international trade, business cycles, and the monetary system. 5 lecture hours. Satisfies social science distribution area B requirement or specified elective for the AA degree.

ACCOUNTING PROGRAM COURSE DESCRIPTIONS

ENGL& 101

5 Credits

English Composition I

Prerequisite: Appropriate English placement test score or a grade of "C-" or better in ENGL 095.

ENGL 101 emphasizes the basic rhetorical principles and development of expository and argumentative prose. Included is an introduction to the research methods necessary for evidence-backed writing. Skills gained in this course should help students improve their performance of such tasks as writing for a variety of purposes and audiences, as well as writing informative and persuasive essays and research-backed reports, projects and papers. 5 lecture hours. Satisfies writing skills requirement for the AA degree.

ENGL 150

5 Credits

Vocational/Technical and Business Writing

Recommended Preparation: Competence in basic computer operation or concurrent enrollment in CIS 100.

Prerequisite: Appropriate English placement score or a grade of "C-" or better in ENGL 095.

This course is designed for both vocational/technical and business students. It emphasizes written and oral communication required in the world of work. Major topics include business letters and memorandums, formal and informal reports, computer graphics, basic principles of technical writing, and oral presentations. 5 lecture hours. Vocational program course. May be used as a general elective in the AA degree.

MATH 101

5 Credits

Applications of Algebra for Vocational-Technical Students

Prerequisites: A grade of "C-" or better in MATH 094 or MATH 095 or placement in MATH 098 or higher or instructor permission.

This is a non-transferable course designed to expose vocational students to mathematical concepts in the context of applications. Topics will include linear and exponential models, trigonometry, financial mathematics, and descriptive statistics. This course satisfies the mathematics requirement for some vocational-technical programs; however, it does not satisfy the quantitative reasoning skills requirement for an AA degree and does not serve as a prerequisite to any math course. 5 lecture hours. Vocational program course. May be used as a general elective in the AA degree.

OFTC 115

3 Credits

Electronic Math Applications

Prerequisite: MATH 059 or MATH 060 or instructor permission.

Students will learn the touch system on electronic calculators using special time-saving functions to solve math applications. Proficiency in speed and accuracy of the 10-key pad is emphasized. 3 lecture hours. Vocational program course. May be used as a general elective in the AA degree.

PSYC& 100

5 Credits

General Psychology

Recommended Preparation: Placement in ENGL 101.

An introduction to psychology utilizing lectures and group exercises. Deals with the psychology of behavior, development, learning, cognition, motivation and emotion, perception, memory, and both normal and abnormal personalities. Provides an overview of modern psychology in terms of biological, social and intrapsychic factors. 5 lecture hours. Satisfies social science distribution area D requirement or specified elective for the AA degree.

PSYCH 106

3 Credits

Applied Psychology

Applications of theory and current research in psychology with major topics of personality, decision making, communications, motivation, learning and the workplace. Focuses on individual and group thought and behavior in the world of work. Emphasis is placed on change, personal and professional growth. 3 lecture hours. May be used as a general elective in the AA degree.

SOC& 101 (formerly SOC 110)

5 Credits

Introduction to Sociology

Recommended Preparation: ENGL 095 or placement in ENGL 101.

An introduction to the principles, concepts, theories and methods of the sociological perspective. Emphasis is placed upon relating sociological ideas to national, community, and individual levels. 5 lecture hours. Satisfies social science distribution area C requirement or specified elective for the AA degree.

SPCH 101

5 Credits

Fundamentals of Speech

Principles of effective oral communication including delivery, organization, content, and stress management. A functional approach to effective speaking with practical application in informative, impromptu, and persuasive speeches. 5 lecture hours. Satisfies humanities distribution area F requirement or specified elective for the AA degree.

SPCH 201

3 Credits

Fundamentals of Group Discussion

Introduction to problem solving in small groups. Emphasis is given to practical experience in group discussion participation and leadership. Additional attention is given to meeting management and panel discussion. 3 lecture hours. Satisfies humanities distribution area F requirement or specified elective for the AA degree.

GRAYS HARBOR COLLEGE - Typical Student Schedule
ACCOUNTING ASSOCIATE IN APPLIED SCIENCE DEGREE

1st Quarter

Course #	Course Title	Credits
BA104	Mathematics for Business	3
CIS 102	Microcomputer Applications	3
CIS 140	Word Processing Applications	5
ENGL& 101	English Composition I	5
TOTAL QUARTER CREDITS		16

2nd Quarter

Course #	Course Title	Credits
ACCT& 201	Principles of Accounting I	5
ACCT 175	Business & Payroll Tax Accounting	3
CIS 150	Excel	5
TOTAL QUARTER CREDITS		13

3rd Quarter

Course #	Course Title	Credits
ACCT& 202	Principles of Accounting II	5
ACCT 176	Computerized Accounting Functions	3
CIS 251	Management Information Systems	5
SPCH 101	Fundamentals of Speech	5
TOTAL QUARTER CREDITS		18

4th Quarter

Course #	Course Title	Credits
ACCT& 203	Principles of Accounting III	5
CIS 131	Access	5
BA 258	Principles of Management	5
TOTAL QUARTER CREDITS		15

5th Quarter

Course #	Course Title	Credits
BA 150	Fundamentals of Finance	5
OFTC 115	Electronic Mathematics Applications	3
PSYCH 106	Applied Psychology	3
BUS& 201	Business Law	5
TOTAL QUARTER CREDITS		16

6th Quarter

Course #	Course Title	Credits
ACCT 220	Federal Income Tax I	5
BUS& 101	Introduction to Business	5
BA 174	Small Business Management	5
TOTAL QUARTER CREDITS		15

PLEASE NOTE: Students may substitute ACCT 113 and ACCT 114 for ACCT& 201; MATH 101 for BA 104; ENGL 150 for ENGL& 101; PSYC& 100 for PSYCH 106; SPCH 201 for SPCH 101; ,BUS& 101 or ECON& 202 for BA 174, BA 201, BA 240, or BA 258..

GRAYS HARBOR COLLEGE - Typical Student Schedule
ACCOUNTING/BOOKKEEPING CERTIFICATE OF COMPLETION

1st Quarter

Course #	Course Title	Credits
BA 104	Mathematics for Business	3
CIS 102	Microcomputer Applications	3
ENGL& 101	English Composition I	5
OFTC 115	Electronic Math Applications	3
TOTAL QUARTER CREDITS		14

2nd Quarter

Course #	Course Title	Credits
ACCT& 201	Principles of Accounting I	5
ACCT 175	Business & Payroll Tax Accounting	3
CIS 140	Word Processing Applications	5
TOTAL QUARTER CREDITS		13

3rd Quarter

Course #	Course Title	Credits
ACCT& 202	Principles of Accounting II	5
ACCT 176	Computerized Accounting Functions	3
ACCT 220	Federal Income Tax I	5
TOTAL QUARTER CREDITS		13

4th Quarter

Course #	Course Title	Credits
BUS& 101	Introduction to Business	5
CIS 150	Excel	5
PSYCH 106	Applied Psychology	3
TOTAL QUARTER CREDITS		13

PLEASE NOTE: *Students may substitute ACCT& 201 and ACCT& 202 for ACCT 113 and ACCT 114; MATH 101 for BA 104; ENGL 150 for ENGL& 101; PSYCH 100 or SOC 110 for PSYCH 106; BA 174 for BUS& 101.*

GRAYS HARBOR COLLEGE - Typical Student Schedule
BOOKKEEPING CERTIFICATE OF ACHIEVEMENT

1st Quarter

Course #	Course Title	Credits
ACCT 113	Introduction to Accounting I	5
CIS 150	Excel	5
TOTAL QUARTER CREDITS		10

2nd Quarter

Course #	Course Title	Credits
ACCT 175	Business and Payroll Tax Accounting	3
ACCT 176	Computerized Accounting Functions	3
TOTAL QUARTER CREDITS		6

GRAYS HARBOR COLLEGE - Typical Student Schedule
RETAIL BOOKKEEPING CERTIFICATE OF ACHIEVEMENT

1st Quarter

Course #	Course Title	Credits
ACCT 113	Introduction to Accounting I	5
CIS 150	Excel	5
TOTAL QUARTER CREDITS		10

2nd Quarter

Course #	Course Title	Credits
ACCT 175	Business and Payroll Tax Accounting	3
ACCT 176	Computerized Accounting Functions	3
BA 200	E-Commerce and Retailing	5
TOTAL QUARTER CREDITS		11