

ACCOUNTING

MISSION STATEMENT

The Business and Public Service Division supports the mission of the College by offering business/public service-related courses and programs that prepare students for employment or advancement in Georgia's economy.

The Accounting program at Athens Technical College provides students with skills, knowledge, and practice for entry into the workplace and enhances individual professional objectives and lifelong learning.

ASSOCIATE DEGREE AND DIPLOMA PROGRAMS

The Accounting associate degree and diploma programs emphasize the accounting theory and practical applications necessary for successful employment in the field. Theories covered in the programs include basic accounting principles, terminology, and practices; personal service and merchandise accounting; payroll accounting; corporate accounting; cost and managerial accounting; computerized accounting systems; spreadsheet software accounting applications; and word processing. The associate degree program provides graduates with opportunities for career mobility and facilitates continuing education at the baccalaureate level.

CAREER OPPORTUNITIES

Accounting technicians help accountants and auditors with compiling and analyzing business records and preparing financial reports. Accounting technicians may review business transactions and accounting systems. Some process numerical records for reports, financial statements, and payroll use. Others may compile data and prepare graphs and tables. Graduates qualify for positions as accounting assistants in the areas of payroll, accounts

receivable, accounts payable, cost accounting, managerial accounting, tax accounting, or bookkeeping in private firms, government agencies, and public colleges.

PROGRAM EXPENSES

The recent reauthorization of the Higher Education Act requires all colleges and universities to notify students and prospective students of all program costs for which they will be responsible. Students will be responsible for the following expenses:

- Quarterly tuition (\$45 per credit hour)
- Quarterly student activity fees (\$16)
- Quarterly registration fee (\$26)
- Quarterly accident insurance fee (\$4)
- Quarterly instructional and technology supply fee (\$35)
- Textbooks (Approximately \$2,935 for the associate degree program, \$2,000 for the diploma program, and \$634 for the Payroll Accounting Specialist program)

The expenses are based on costs in effect at the time this catalog was published. Prices are subject to change.

ADMISSION REQUIREMENTS

Applicants must submit the following information to the Admissions Office:

- a. Completed and signed application for admission and a \$20 nonrefundable application fee;
- b. Official high school or GED transcripts and/or official college transcripts from all colleges attended in the past (see *General Admission Requirements*); and
- c. Valid COMPASS, ASSET, SAT, or ACT test scores (see *ASSET and COMPASS Placement Tests*).

ACCOUNTING CURRICULUM OUTLINE
Diploma Program (Major Code: ACO2)
Credit Required for Graduation: 76 quarter credit hours

			Credits
General Core			18
EMP	1000	Interpersonal Relations and Professional Development	3
ENG	1010	Fundamentals of English I	5
ENG	1012	Fundamentals of English II	5
MAT	1011	Business Mathematics	5
 Business Major			 50-53
ACC	1101	Principles of Accounting I	6
ACC	1102	Principles of Accounting II	6
ACC	1103	Principles of Accounting III	6
ACC	1104	Computerized Accounting	3
ACC	1106	Spreadsheet Applications	3
ACC	1151	Individual Tax Accounting	5
ACC	1152	Payroll Accounting	5
ACC	2154	Personal Finance	5
ACC	2160	Advanced Spreadsheet Applications	5
BUS	1100	Introduction to Keyboarding	3
	OR		
BUS	1130	Document Processing	6
SCT	100	Introduction to Microcomputers	3
 Occupational Elective			 5-8

ACCOUNTING CURRICULUM OUTLINE
Associate of Applied Science Degree Program (Major Code: ACO3)
Credit Required for Graduation: 103 quarter credit hours

			Credits
General Education			30
ECO	2105	Principles of Macroeconomics	
	OR		5
ECO	2106	Principles of Microeconomics	
ENG	1101	Composition and Rhetoric	5
ENG	1102	Literature and Composition	
	OR		5
HUM	1101	Introduction to Humanities	
ENG	1105	Technical Communications	
	OR		5
SPC	1101	Public Speaking	
MAT	1100	Quantitative Skills and Reasoning	
	OR		
MAT	1101	Mathematical Modeling	
	OR		5
MAT	1111	College Algebra	
	OR		
MAT	1127	Introduction to Statistics	
PSY	1101	Introduction to Psychology	5

Business Major			65-68
ACC	1101	Principles of Accounting I	6
ACC	1102	Principles of Accounting II	6
ACC	1103	Principles of Accounting III	6
ACC	1104	Computerized Accounting	3
ACC	1106	Spreadsheet Applications	3
ACC	1151	Individual Tax Accounting	5
ACC	1152	Payroll Accounting	5
ACC	2154	Personal Finance	5
ACC	2155	Legal Environment of Business	5
ACC	2160	Advanced Spreadsheet Applications	5
BUS	1100	Introduction to Keyboarding	3
	OR		
BUS	1130	Document Processing	6
FIN	1191	Introduction to Finance	5
MKT	101	Principles of Management	5
SCT	100	Introduction to Microcomputers	3
Elective			5-8

PAYROLL ACCOUNTING SPECIALIST CURRICULUM OUTLINE
Technical Certificate of Credit (Major Code: 5AP1)
Credit Required for Completion: 23 quarter credit hours

			Credits
Technical Certificate			23
ACC	1101	Principles of Accounting I	6
ACC	1102	Principles of Accounting II	6
ACC	1104	Computerized Accounting	3
ACC	1152	Payroll Accounting	5
SCT	100	Introduction to Microcomputers	3

ACCOUNTING

Department Code: ACC

ACC 1101

Principles of Accounting I (4-4-6)

Banner Title: Principles of Accounting I

This course introduces the basic concepts of the complete accounting cycle and provides students with the necessary skills to maintain a set of books for sole proprietorships. Topics include accounting vocabulary and concepts, the accounting cycle and accounting for personal service businesses and merchandising enterprises, and cash control. Laboratory work demonstrates theory presented in class.

Prerequisite: Diploma-level program admission

Offered quarterly

ACC 1102

Principles of Accounting II (4-4-6)

Banner Title: Principles of Accounting II

This course applies the basic principles of accounting to specific account classifications and introduces subsidiary record

accounting. Topics include receivables, inventory, plant assets, payroll, payables, partnerships, and sales tax returns. Laboratory work demonstrates theory presented in class.

Prerequisite: ACC 1101

Offered Winter and Summer terms

ACC 1103

Principles of Accounting III (4-4-6)

Banner Title: Principles of

Accounting III

This course emphasizes a fundamental understanding of corporate and cost accounting. Topics include accounting for corporations, statements of cash flows, cost accounting, budgeting, and long-term liabilities. Laboratory work demonstrates theory presented in class.

Prerequisite: ACC 1102

Offered Fall and Spring terms

ACC 1104

Computerized Accounting (1-4-3)

Banner Title: Computerized Accounting

This course emphasizes the opera-

tion of computerized accounting systems from manual input forms. Topics include equipment use, general ledgers, accounts receivable and payable, payroll, cash management, and financial reports. Laboratory work includes theoretical and technical applications.

Prerequisite: SCT 100

Corequisite: ACC 1102

Offered Fall and Spring terms

ACC 1106

Spreadsheet Applications (1-4-3)

Banner Title: Spreadsheet Applications

This course provides instruction on using electronic spreadsheet software in business applications. Students become proficient in creating and modifying spreadsheets in a business environment and in printing files that meet business standards. Topics include spreadsheet concepts; analyzing data, charts, and graphs; formatting data and content; and managing workbooks.

Prerequisite: SCT 100

Offered quarterly

ACC 1151**Individual Tax Accounting (4-2-5)***Banner Title: Individual Tax Accounting*

This course provides instruction for preparing both state and federal income tax documents. Topics include taxable income, income adjustments, schedules, standard deductions, itemized deductions, exemptions, tax credits, and tax calculations.

*Offered Spring term***ACC 1152****Payroll Accounting (4-2-5)***Banner Title: Payroll Accounting*

This course provides an understanding of the laws that affect company payroll structures and practical application skills in maintaining payroll records. Topics covered in the course include payroll tax laws, payroll tax forms, payroll and personnel records, computing wages and salaries, taxes affecting employees and employers, and analyzing and journalizing transactions.

*Prerequisite: ACC 1101**Offered Winter and Summer terms***ACC 2154****Personal Finance (5-0-5)***Banner Title: Personal Finance*

This course introduces practical applications of concepts and techniques used to manage personal finance. Topics include cash management, time value of money, credit, major purchasing decisions, insurance, investments, retirement, and estate planning.

*Offered Fall, Winter, and Spring terms***ACC 2155****Legal Environment of Business (5-0-5)***Banner Title: Legal Environment of Business*

Instructors introduce law and its relationship to business in this course. Topics include legal ethics, legal processes, business contracts, business torts and crimes, real and personal property, agency and employment, risk-bearing devices, and Uniform Commercial Code.

*Prerequisite: Program admission**Offered quarterly***ACC 2160****Advanced Spreadsheet Applications (4-2-5)***Banner Title: Advanced Spreadsheets*

This course provides the fundamental, intermediate, and advanced Microsoft Excel competencies to users in order to develop the skills they need to obtain the expert user certification. Topics include spreadsheet creation, financial statements, forecast, amortization schedules,

and workgroup editing. This course also covers advanced features such as macros, using charts, importing and exporting data, HTML creation, formulas, web queries, built-in functions, templates, and trends and relationships.

*Prerequisite: ACC 1106**Corequisite: ACC 1102**Offered Fall and Spring terms***BUSINESS ADMINISTRATIVE TECHNOLOGY***Department Code: BUS***BUS 1100****Introduction to Keyboarding (1-4-3)***Banner Title: Introduction to Keyboarding*

This course introduces the touch system of keyboarding placing emphasis on correct techniques. Topics include computer hardware, computer software, file management, learning the alphabetic keyboard, the numeric keyboard and keypad, building speed and accuracy, and proofreading. Students attain a minimum typing speed of 30 gross words a minute (GWAM) on 3-minute timings with no more than 3 errors. Students who already have credit for BUS 1130 or BUS 101 are not eligible to take this course for program credit.

*Prerequisite: Provisional admission**Offered quarterly***BUS 1130****Document Processing (2-8-6)***Banner Title: Document Processing*

This course reinforces the touch system of keyboarding, placing emphasis on correct techniques with adequate speed and accuracy and producing properly formatted business documents. Topics include reinforcing correct keyboarding technique, building speed and accuracy, formatting business documents, language arts, proofreading, and work area management.

*Prerequisite: The ability to key at least**30 words per minute or BUS 1100**Offered quarterly***ECONOMICS***Department Code: ECO***ECO 2105****Principles of Macroeconomics (5-0-5)***Banner Title: Macroeconomics*

This course provides a description and analysis of macroeconomic operations in contemporary society. Students develop an understanding of macroeconomic concepts, theories, and policies. Topics

include basic economic principles; macroeconomic principles, theories, and policies; money and banking; and the United States economy in perspective.

Prerequisites: ENG 099 with a grade of C or better or placement by diagnostic testing, MAT 097 with a grade of C* or better and MAT 099 with a grade of C* or better or placement by diagnostic testing*

*Offered quarterly***ECO 2106****Principles of Microeconomics (5-0-5)***Banner Title: Microeconomics*

This course provides a description and analysis of microeconomic operations in contemporary society. Students develop an understanding of microeconomic concepts and theories as they apply to daily life. Topics include basic economic principles; theories of the corporate firm; the market system; market structures, pricing, and government regulations; resource markets; and international trade.

Prerequisites: ENG 099 with a grade of C or better or placement by diagnostic testing, MAT 097 with a grade of C* or better and MAT 099 with a grade of C* or better or placement by diagnostic testing*

*Offered quarterly***EMPLOYABILITY SKILLS***Department Code: EMP***EMP 1000****Interpersonal Relations and Professional Development (3-0-3)***Banner Title: Interpersonal Relations*

Students study human relations and professional development in today's changing world in order to prepare themselves for living and working in a complex society. Topics include human relations skills, job acquisition skills and communications, job retention skills, job advancement skills, and professional image skills.

*Prerequisite: Provisional admission**Offered quarterly***ENGLISH***Department Code: ENG***ENG 1010****Fundamentals of English I (5-0-5)***Banner Title: Fundamentals of English I*

This course emphasizes the development and improvement of written and oral communication abilities. Topics include analysis of writing techniques, applied grammar and writing skills, editing and

proofreading skills, research skills, and oral presentation skills.

Prerequisites: ENG 097 with a grade of C or better and RDG 097 with a grade of C* or better or placement by diagnostic testing*
Offered quarterly

ENG 1012

Fundamentals of English II (5-0-5)

Banner Title: Fundamentals of English II

This course provides knowledge and application of written and oral communications found in workplace situations. Topics include writing fundamentals and speaking fundamentals.

Prerequisites: ENG 1010

Offered Summer and Winter terms

ENG 1101

Composition and Rhetoric (5-0-5)

Banner Title: Composition and Rhetoric

Students practice various modes of writing ranging from exposition to argumentation and persuasion. The course also explores the analysis of literature and articles about issues in the humanities and in society. The course includes a review of standard grammatical and stylistic usage in proofreading and editing. An introduction to library resources lays the foundation for research. Topics covered in the course include writing analysis and practice, revision, and research. Students write a research paper using library resources and using a formatting and documentation style appropriate to the purpose and audience.

Prerequisites: ENG 099 with a grade of C or better and RDG 098 with a grade of C* or better or placement by diagnostic testing*

Offered quarterly

ENG 1102

Literature and Composition (5-0-5)

Banner Title: Literature and Composition

This course emphasizes the ability of students to read literature analytically and meaningfully and to communicate clearly. Students analyze the form and content of literature in historical and philosophical contexts. Topics include reading and analysis of fiction, poetry, and drama; research, and writing about literature.

Prerequisite: ENG 1101 with a grade of C or better

Offered quarterly

ENG 1105

Technical Communications (5-0-5)

Banner Title: Technical Communications

This course emphasizes practical knowledge of technical communications techniques, procedures, and reporting formats

used in industry and business. Topics include reference use and research, device and process description, formal technical report writing, business correspondence, and oral technical report presentation.

Prerequisite: ENG 1101 with a grade of C or better

Offered quarterly

FINANCE

Department Code: FIN

FIN 1191

Introduction to Finance (5-0-5)

Banner Title: Introduction to Finance

Students receive an introduction to financial markets, institutions, and management to develop an understanding of the financial markets, the financial institutions participating in and facilitating the trade of funds, and the financial principles and concepts behind sound financial management. Topics include the financial system, business finance, and management and financing of other sectors of the economy.

Offered Fall, Winter, and Spring terms

HUMANITIES

Department Code: HUM

HUM 1101

Introduction to Humanities (5-0-5)

Banner Title: Introduction to Humanities

This course explores the philosophic and artistic heritage of humanity expressed through a historical perspective on visual arts, music, and literature. Instructors present the humanities as a source of subjective insights for the understanding of people and society. Topics include historical and cultural developments and contributions of the humanities. Students will complete a research project as part of this course.

Prerequisite: ENG 1101 with a grade of C or better

Offered Fall, Winter, and Spring terms

MATHEMATICS

Department Code: MAT

MAT 1011

Business Math (5-0-5)

Banner Title: Business Math

Students study the basic mathematical concepts found in business situations. Topics include basic mathematical skills, mathematical skills used in business-related problem solving, mathematical information for documents, graphs, and mathematical problems using electronic

calculators (not to include the touch method).

Prerequisite: MAT 097 with a grade of C or better or placement by diagnostic testing*

Offered Fall and Spring terms

MAT 1100

Quantitative Skills and Reasoning (5-2-6)

Banner Title: Quantitative Skills/Reasoning

MAT 1100 is an overview course covering algebra, statistics, and the mathematics of finance. Topics include fundamental operations of algebra, sets and logic, probability and statistics, geometry, mathematics of voting and districting, and the mathematics of finance.

Prerequisite: MAT 097 with a grade of C or better and/or MAT 099 with a grade of C* or better or placement by diagnostic testing*

Offered annually

MAT 1101

Mathematical Modeling (5-0-5)

Banner Title: Mathematical Modeling

This course is an alternative to *College Algebra* for those who will not take trigonometry, pre-calculus, or calculus. It is an applications-driven course that introduces functions using real-world phenomena as models. Topics include fundamental algebra concepts; functions and graphs; linear, quadratic, polynomial, exponential, and logarithmic functions and models of real-world phenomena; systems of equations; and additional topics in algebra.

Prerequisite: MAT 097 with a grade of C or better and/or MAT 099 with a grade of C* or better or placement by diagnostic testing*

Offered quarterly

MAT 1111

College Algebra (5-0-5)

Banner Title: College Algebra

This course emphasizes techniques of problem solving using algebraic concepts. Topics include fundamental concepts of algebra, equations and inequalities, functions and graphs, systems of equations, analytic geometry, and optional topics, including sequences, series, and probability.

Prerequisite: MAT 097 with a grade of C or better and/or MAT 099 with a grade of C* or better or placement by diagnostic testing*

Offered Quarterly

MAT 1127

Introduction to Statistics (5-0-5)

Banner Title: Introduction to Statistics

This course discusses the concepts and methods fundamental to utilizing and interpreting commonly used statistics. Topics include descriptive statistics, basic probability, discrete and continuous distributions, sampling distributions, hypothesis testing, chi square tests, and linear regression.

Prerequisite: MAT 097 with a grade of C or better and/or MAT 099 with a grade of C* or better of placement by diagnostic testing*

Offered quarterly

MARKETING MANAGEMENT

Department Codes: MKT

MKT 101

Principles of Management (5-0-5)

Banner Title: Principles of Management
Students develop the skills and behaviors they need to supervise people and job responsibilities successfully. Topics include personnel management, the basic supervisory functions, supervisory skills and techniques, and the special challenges and demands of supervising employees. Topics also include management theories; motivation, supervision, and evaluation of employees; recruitment, screening, and selection of employees; supervision techniques; and functions of management.

Prerequisite: Provisional admission

Offered quarterly

PSYCHOLOGY

Department Code: PSY

PSY 1101

Introduction to Psychology (5-0-5)

Banner Title: Introduction to Psychology
This course emphasizes the basics of psychology. Topics include the science of psychology; social environments; life stages; physiology and behavior; personality; emotions and motives; conflicts, stress, and anxiety; abnormal behavior; and perception, learning, and intelligence.

Prerequisites: ENG 099 with a grade of C or better and RDG 098 with a grade of C* or better of placement by diagnostic testing*

Offered quarterly

SCIENCE AND TECHNOLOGY

Department Code: SCT

SCT 100

Introduction to Microcomputers (1-4-3)

Banner Title: Intro to Microcomputers

This course introduces the fundamental concepts and operations necessary to use microcomputers. Course content emphasizes basic functions and familiarity with computer use. Topics include computer terminology and an introduction to the Windows environment, networking, word processing, spreadsheets, presentation graphics, and databases.

Prerequisite: Provisional admission

Offered quarterly

SPEECH

Department Code: SPC

SPC 1101

Public Speaking (5-0-5)

Banner Title: Public Speaking

This course introduces the fundamentals of oral communication. Topics include selection and organization of materials, preparation and delivery of individual and group presentations, and analysis of ideas presented by others, and professionalism.

Prerequisites: ENG 099 with a grade of C or better and RDG 098 with a grade of C* or better of placement by diagnostic testing*

Offered quarterly