

Accounting & Bookkeeping

(Non-transfer)



CAREER OPTIONS

Bookkeeping, accounting, and auditing clerks are an organization's financial recordkeepers. They compute, classify, record, and verify numerical data, to develop and maintain financial records.

In small establishments, bookkeeping clerks handle all aspects of financial transactions. They record debits and credits, compare current and past balance sheets, summarize details of separate ledgers, and prepare reports for supervisors and managers. They may also prepare bank deposits by compiling data from cashiers, verifying and balancing receipts, and sending cash, checks, or other forms of payment to the bank.

In large offices and accounting departments, accounting clerks have more specialized tasks. Their titles often reflect the type of accounting they do, such as accounts payable clerk or accounts receivable clerk. In addition, responsibilities vary by level of experience. Entry-level accounting clerks post details of transactions, total accounts, and compute interest charges. They may also monitor loans and accounts, to ensure that payments are up to date.

More advanced accounting clerks may total, balance, and reconcile billing vouchers; ensure completeness and accuracy of data on accounts; and code documents, according to company procedures. They post transactions in journals and on computer files and update these files when needed. Senior clerks also review computer printouts against manually maintained journals and make necessary corrections. They may also review invoices and statements, to ensure that all information is accurate and complete, and reconcile computer reports with operating reports.

The use of automated computerized systems for bookkeeping and accounting is widespread, sometimes reducing the need for staff positions. Versatility in business skills, and completion of further education may strengthen the employability and mobility of persons interested in this field.

Accounting graduates can be employed by government and private industry. The job outlook for accounting-related occupations is good. Many of the new accounting positions will be created in small, rapidly growing businesses.

The information above can be found in the Occupational Outlook handbook, March 2008. [<http://stats.bls.gov/oco/ocos144.htm>] [<http://stats.bls.gov/oco/ocos001.htm>]

GENERAL INFORMATION

Everett Community College offers several options for those interested in bookkeeping and/or accounting:

Bookkeeping Certificate – 50 credits. This certificate is designed to provide technical skills for an entry-level position as bookkeeper or accounting technician. Typically, this program spans four quarters. Students may earn this certificate in preparation for employment and/or continue to complete more credits required for the Associate in Technical Arts degree, below.

Accounting, Associate in Technical Arts degree – 90 credits. This degree provides coursework needed to enhance existing accounting and business skills or to prepare a person for a career as a staff accountant in industry, government or private accounting firms. Please note that this program is not designed for transfer and is not sufficient preparation for the CPA exam.

EvCC also offers the **Associate in Business** (90 credits) for those interested in a business administration, accounting or finance major at a university. This pathway is appropriate for persons seeking a career in professional accountancy and qualification to sit for the CPA examination. The Associate in Business program is described in a [separate](#) guide for Business Administration and Accounting – Transfer.

SUGGESTED PREPARATION

Strong skills in writing and mathematics are helpful. In addition, students should have touch-system keyboarding skills. Attention to detail and the ability to organize information are helpful characteristics.

PROGRAM ADVISORS

We strongly urge you to meet with an advisor to discuss your options, career ideas, and course selection.

Bill Reed	OLY 210	425-388-9249	breed@everettcc.edu
Pat Coughlin	OLY 211	425-388-9250	pcoughlin@everettcc.edu
Chad Lewis	OLY 214	425-388-9559	ctlewis@everettcc.edu

If there is no answer, please call the Division Office at 425-388-9243.

GETTING STARTED AT EVCC

Our Enrollment Services Office provides information about application, advising, orientation and registration for new and continuing students. Though advising is voluntary, all prospective and current students are invited to contact the Enrollment Services Office or the Counseling Advising and Career Center (CACC) if they would like to speak one-to-one with an advisor about getting started at EvCC. Contact:

- ◆ Enrollment Services, Jackson Center, 425-388-9219, admissions@everettcc.edu
- ◆ Counseling, Advising and Career Center, Third Floor, Parks, 425-388-9263

NOTES FOR CERTIFICATE AND DEGREE

- ◆ To assist students in planning, courses are listed in a suggested sequence of courses over one or more quarters and assume full-time enrollment and successful completion each quarter. Part-time students may find their course pattern to be different. Students registering for their first quarter of study may find one or more of the required courses have filled. For this reason, two different sequential schedules for Bookkeeping are listed below. If a student is not able to enroll in Accounting 110 in the first quarter of study, it may take longer to complete the program.
- ◆ EvCC does not offer every course each quarter. Please consult the Class Schedule and an advisor to plan course selection.
- ◆ Waivers for any of the required courses may be considered on the basis of verifiable evidence of previously acquired skills. Such waivers can be granted only by one of the program advisors listed in this curriculum guide, and must be initialed on this checklist. A waiver does not excuse the student from the requirement to earn the minimum required credits.
- ◆ (PR) indicates a course prerequisite; (CP) computer proficiency; (CS) computation skills; (HR/IC) human relations and interpersonal communications; (WS) writing skills; (SS) Social Science; (D) Diversity class.
- ◆ To earn a certificate or degree the courses must be completed with a cumulative GPA of 2.0 (C) or higher and a grade of 2.0 (C) or higher in all required accounting courses.
- ◆ Students should meet with an advisor and maintain this checklist while at Everett Community College. Bring this checklist to every meeting with an advisor. The quarter before expected completion, this checklist should be submitted with a diploma application to the Enrollment Services Office. A full description of the College's requirements for earning a certificate or degree is contained in the College catalog.

BOOKKEEPING – SUGGESTED SEQUENCE OF CLASSES

Courses listed with an ampersand in the course number (e.g. ENGL&101) reflect the new Common Course Numbering System. Courses in [brackets] are the "old" course numbers and may be used to satisfy requirements. For more information, go to www.everettcc.edu/ccn

PREFERRED SEQUENCE	ALTERNATE SEQUENCE																																																												
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Note: MATH 99 [65] may be substituted for Business 130 or Math 120. Students who have not completed at least one year of high school algebra should complete MATH 81 [27] in addition to the courses required for the certificate.

Note: In Spring, 2006, GNBS (General Business) courses were re-named BUS.

BOOKKEEPING CERTIFICATE CHECKLIST

Courses listed with an ampersand in the course number (e.g. ENGL&101) reflect the new Common Course Numbering System.
 Courses in [brackets] are the "old" course numbers and may be used to satisfy requirements. For more information, go to www.everettcc.edu/ccn

Student Name: _____ Advisor Signature: _____ Date: _____

Course Number	Course Title	Credits	Quarter Completed	Grade
REQUIRED COURSES				
ACCT 110	Small Business Accounting	5	_____	_____
ACCT 112 (PR)	Business Taxation	5	_____	_____
ACCT& 201 [200] (PR)	Principles of Accounting I	5	_____	_____
ACCT& 202 [201] (PR)	Principles of Accounting II	5	_____	_____
ACCT 215 (CP) (PR)	Computer Accounting	5	_____	_____
CL 101 (CP) (PR)	Computer Literacy	5	_____	_____
BT 242 (PR)	Excel	5	_____	_____
BUS 110D (WS)	Business Communications	5	_____	_____
BUS& 101 or BUS 105 (HR/IC)	Intro to Bus or Small Bus Management	5	_____	_____
BUS 130 or MATH 120 (PR, CS)	Business Computations/Business Math	5	_____	_____
ELECTIVES (OPTIONAL)				
BUS 255	Business Consulting	5	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
TOTAL:		50 Credits (min).	Minimum 2.0 GPA required.	

ATA - ACCOUNTING – SUGGESTED SEQUENCE OF CLASSES

SUGGESTED SEQUENCE	1 st Quarter	Cr	2 nd Quarter	Cr.	3 rd Quarter	Cr.
	ACCT 110	5	ACCT 112	5	ACCT& 201 [200]	5
	ENGL 098 or ENGL& 101	5	CL 101	5	BUS& 101 or BUS 105	5
	BUS 130 or MATH 120	5	Elective ⁽²⁾	5	BT 242	5
	4 th Quarter	Cr	5 th Quarter	Cr.	6 th Quarter	Cr.
	ACCT& 202 [201]	5	ACCT& 203 [202] or ACCT 215	5	ACCT 215 or ACCT& 203 [202]	5
	BT 240	5	BT 243	5	Elective	5
	BUS 110D or BUS& 201 [220]	5	BUS 110D or BUS& 201 [220]	5	Elective	5

ALTERNATIVE SEQUENCE	1 st Quarter	Cr	2 nd Quarter	Cr.	3 rd Quarter	Cr.
	BUS& 101 or BUS 105	5	ACCT 110	5	ACCT 112	5
	CL 101	5	BUS 130 or MATH 120	5	ACCT& 201 [200]	5
	Elective ⁽²⁾	5	BT 242	5	BT 243	5
	4 th Quarter	Cr	5 th Quarter	Cr.	6 th Quarter	Cr.
	ACCT& 202 [201]	5	ACCT& 203 [202] or ACCT 215	5	ACCT 215 or ACCT& 203 [202]	5
	BT 240	5	Elective	5	ENGL 98 or ENGL& 101	5
	BUS 110D or 220	5	BUS 110D or BUS& 201 [220]	5	Elective	5

Note (2): Students must complete 5 credits in Social Science. Approved courses are listed in the guide for the Associate in Arts and Sciences – Option II. (Note Social Sciences requirement is satisfied by BUS& 101 or 201 [220].)

Note: In Spring, 2006, GNBS (General Business) courses were re-named BUS.

See Over for ATA in Accounting Checklist →

ASSOCIATE IN TECHNICAL ARTS IN ACCOUNTING CHECKLIST

- ◆ Please refer to the Notes on page 2 of this guide. Students should meet with an advisor and maintain this checklist while at Everett Community College. The quarter before expected completion, this checklist should be submitted with a diploma application to the Enrollment Services Office. A full description of the College's requirements for earning a certificate or degree is contained in the College catalog.

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Student Name: _____ Advisor Signature: _____ Date: _____

COMPLETION of Diversity Course
 (See Note B)

	Where completed/Course Title		Year Completed	Grade
<u>Course Number</u>	<u>Course Title</u>	<u>Credits</u>	<u>Quarter Completed</u>	<u>Grade</u>
GENERAL EDUCATION (10 cr)				
ENGL 98 or ENGL& 101 (WS) (PR)	_____	5	_____	_____
BUS 130 or MATH 120 (PR,CS)	Business Computations/Business Math	5	_____	_____
CORE REQUIREMENTS (65 cr)				
ACCT 110	Small Business Accounting	5	_____	_____
ACCT 112 (PR)	Business Taxation	5	_____	_____
ACCT& 201 [200] (PR)	Principles of Accounting I	5	_____	_____
ACCT& 202 [201] (PR)	Principles of Accounting II	5	_____	_____
ACCT& 203 [202] (PR)	Principles of Accounting III	5	_____	_____
ACCT 215 (PR)	Computer Accounting	5	_____	_____
BUS& 201 [220] (SS)	Business Law	5	_____	_____
CL 101 (CP) (PR)	Computer Literacy	5	_____	_____
BT 240 (PR)	Access	5	_____	_____
BT 242 (PR)	Excel	5	_____	_____
BT 243 (PR)	Advanced Excel Applications	5	_____	_____
BUS 110D (WS)	Business Communications	5	_____	_____
BUS& 101 (HR/IC) or BUS 105 (HR/IC)	Intro to Business or Small Business Essentials	5	_____	_____
ELECTIVES (Minimum 15 cr) Recommend BUS 255, BUS 150, CMST& 230 [Speech 207].				
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Total : 90 credits minimum, at least 2.0 GPA

Note A: Students must complete 5 credits each in Social Science. Approved courses are listed in the guide for the Associate in Arts and Sciences – Option II. (Social Science requirement is satisfied by BUS& 101 or 201.)

Note B: May be met by BUS 110D, ECON 101D, or ENGL 98D or ENGL& 101D, or a Humanities class with a Diversity (D) designation.

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Everett Community College does not discriminate on the basis of race, religion, creed, color, national origin, age, sex, sexual orientation, marital status, the presence of any physical, sensory or mental disability, or status as a disabled or Vietnam era veteran in its program and activities, or employment. The Vice President of Student Services has been designated to handle inquiries regarding student-related non-discrimination policies and can be reached at 2000 Tower Street, Everett, WA 98201, or by phone at (425)388-9589. The Vice President of Human Resources has been designated to handle employment-related inquiries regarding the non-discrimination policies and can be reached at 2000 Tower Street, Everett, WA 98201, or by phone at (425)388-9232. This publication is effective **OCTOBER 2009**. The College reserves the right to change courses, programs, degrees and requirements. It is the student's responsibility to be aware of correct information by routinely checking with Enrollment Services and/or the advisors listed in this publication. Requirements applicable to all certificates and degrees are published in the College Catalog. Nothing contained herein shall be construed to create any offer to contract or any contractual rights.
 For more information, call 425-388-9219, Everett Community College, 2000 Tower Street, Everett, WA 98201, www.everettcc.edu