

**Accounting Technology**

Datatel Program Code	ACC.AAB
COTC Major Number	001020
CIP Code	52.0301

In Autumn 2012, Central Ohio Technical College will convert from the Quarter system (4 quarters per academic year) to the Semester system (2 Semesters and 1 Summer Session per academic year). Students entering COTC in Summer 2011, Autumn 2011, Winter 2012, Spring 2012, or Summer 2012 will begin their program in Quarters.

COTC makes the following three guarantees to all students who will transition from the quarter system into the semester system:

- 1) No loss of academic progress;
- 2) No delay in time to degree completion/graduation; and
- 3) No increase in total tuition and fees expended for the degree system to the program.

If transitioning from the Quarter to the Semester system, please visit the COTC "Think Semesters" web page

(<http://www.cotc.edu/ThinkSemesters/Pages/default.aspx>)

regularly for updates and for important additional information.

*Students should meet with their Academic Advisor to map out individual paths to their degree.*

Students entering the Accounting Technology program should be proficient in keyboarding and micronumeric skills.

A grade of C (2.00) or better is required for all Accounting Technology courses listed as prerequisites for advanced courses.

**KEY:** \* Indicates this course has a prerequisite; please see the Course Description Section on the COTC Web Page  
 \*\* Indicates there will be no equivalent for this course in the Semester system; please see Academic Advisor  
 NT - Indicates this course fulfils a Non-Technical Course Requirement in this Plan of Study  
 NT Elec - Indicates Elective Choice in the Non-Technical course requirement category  
 T - Indicates this course fulfils a Technical Course Requirement in this Plan of Study  
 T Elec - Indicates Elective Choice in the Technical course requirement category

**YEAR 1 2011-2012 (Quarter System)**

Course Name	Course Title	Course Credit Hours	Tech, Non-tech or Elective	Quarter(s) Course Offered	Equivalent Semester Course	Equivalent Semester Cr Hrs
<b>QUARTER 1</b>						
ACC-2113	Principles of Accounting I - Financial	5.00	T	AU	Part of ACCT-111	3.00
BMS-2037	Spreadsheet Applications I	3.00	NT	AU	Part of BUS-155	3.00
CMP-1601	Principles of Computing	1.00	NT	SM,AU,WI,SP	NONE**	----
*COM-1535	Composition I	4.00	NT	SM,AU,WI,SP	ENGL-110	3.00
	Non Technical Elective: Mathematics	5.00	NT Elec	See Choices Below		
	<b>Total Credit Hours</b>	18.00				
<b>QUARTER 2</b>						
*ACC-2114	Financial Accounting	5.00	T	WI	Part of ACCT-111	3.00
*ACC-2136	General Ledger Software	3.00	T	WI	Part of ACCT-127	3.00
BMT-2470	Organizational Ethics	3.00	NT	WI	NONE**	----
*COM-1536	Composition II	4.00	NT	SM,AU,WI,SP	ENGL-111	3.00
	<b>Total Credit Hours</b>	15.00				
<b>QUARTER 3</b>						
*ACC-2120	Managerial Accounting	5.00	T	SP	ACCT-122	3.00
*ACC-2132	Principles of Finance	3.00	T	SP	ACCT-123	3.00
BMS-2067	Database Applications I	3.00	NT	SP	NONE**	----
	Non Technical Elective: Lab Science	5.00	NT Elec	See Choices Below		
	<b>Total Credit Hours</b>	16.00				
<b>Non Technical Elective - Mathematics</b>						
Total of 5 QUARTER Credit Hours Chosen from the Courses Listed Below Required to Complete this Requirement						
*MTH-1215	College Algebra	5.00	NT Elec	SM,AU,WI,SP	MATH-140	3.00
*MTH-1218	Statistics	5.00	NT Elec	SM,AU,WI,SP	MATH-130	3.00
<b>Non-Technical Elective - Lab Science</b>						
Total of 5 QUARTER Credit Hours Chosen from the Courses Listed Below Required to Complete this Requirement						
BIO-1730	Environmental Science	5.00	NT Elec	SM,AU,WI,SP	B IO-105	4.00
BIO-1740	General Biology	5.00	NT Elec	SM,AU,WI,SP	BIO-120	4.00
BIO-1745	Human Biology	5.00	NT Elec	SM,AU,WI,SP	BIO-121	4.00

*The College Reserves the Right to Change Curricula Without Notice.*

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YEAR 2 2012-2013 (Semester System)						
Course Name	Course Title	Course Credit Hours	Tech, Non-tech or Elective	Semester(s) Course Offered	Equivalent Quarter Course	Equivalent Quarter Cr Hrs
<b>SEMESTER 1</b>						
*ACCT-231	Intermediate Accounting I	4.00	T	AU	ACC-2172 & ACC-2173	4.00 & 4.00
*ACCT-232	Cost Management	3.00	T	AU	ACC-2128	4.00
*ACCT-235	Payroll Accounting	2.00	T	AU	ACC-2127	3.00
ECON-105	Microeconomics	3.00	NT	AU	BMT-2025	4.00
	Non-Technical Elective-Social & Behavioral Sciences	3.00	NT Elec		See Choices Below	
	<b>Total Credit Hours</b>	15.00				
<b>SEMESTER 2</b>						
*ACCT-244	Individual Taxation	3.00	T	SP	ACC-2126	4.00
*ACCT-241	Intermediate Accounting II	4.00	T	SP	ACC-2173 & ACC-2174	4.00 & 4.00
BUS-120	Business Law	3.00	NT	SP	BMT-2074	5.00
	Non-Technical Elective: Speech	3.00	NT Elec		See Choices Below	
	Technical Elective	3.00	T Elec		See Choices Below	
	<b>Total Credit Hours</b>	16.00				

Non-Technical Electives Social and Behavioral Sciences						
Total of 3 SEMESTER Credit Hours Chosen from the Courses Listed Below Required to Complete this Requirement						
PSYCH-100	Introduction to Psychology	3.00	NT Elec	AU, SP	BHS-1376	5.00
SOC-100	Introduction to Sociology	3.00	NT Elec	AU, SP	BHS-1382	3.00
Non-Technical Electives Speech						
Total of 3 SEMESTER Credit Hours Chosen from the Courses Listed Below Required to Complete this Requirement						
SPCH-100	Fundamentals of Communications	3.00	NT Elec	AU, SP	COM-1534	4.00
SPCH-205	Public Speaking	3.00	NT Elec	AU, SP	COM-1504	3.00
SPCH-210	Small Group Communications	3.00	NT Elec	AU, SP	COM-1523	3.00
Technical Electives						
Total of 3 SEMESTER Credit Hours Chosen from the Courses Listed Below Required to Complete this Requirement						
*ACCT-239	Fraud Examination	3.00	T Elec	SP	FOR-5553	3.00
*ACCT-246	Governmental Accounting	3.00	T Elec	SP	ACC-2139	4.00
*ACCT-247	Auditing	3.00	T Elec	SP	ACC-2161	5.00
ACCT-197	Special Topics	.5-3	T Elec	SP	New Semester Course	-----
ACCT-297	Special Topics	.5-3	T Elec	SP	New Semester Course	-----