

Business Administration Technology

Accounting

www.dtcc.edu • Delaware Technical & Community College

The Accounting Technology is a blend of academic and technical courses that prepares students for professional and technical accounting careers in public accounting, cost accounting, and financial accounting in small, medium, and large businesses. In addition to the Associate Degree program, short-term certificate and diploma programs are available in accounting. This course of study follows the guidelines of the American Institute of Certified Public Accountants and is fully accredited by the Association of Collegiate Business Schools and Programs. Delaware students who hold an associate degree are allowed to take the CPA exam if they have 21 semester hours of accounting including introductory, intermediate, and advanced accounting, and cost accounting along with federal taxation and auditing.

What You'll Learn...

- The practice and theory of cost accounting, intermediate accounting, and auditing
- Micro and macro economic principles that influence business decisions
- Business statistical applications and business applications of the microcomputer
- Written and verbal technical communications
- Problem solving and strategic decision making in business
- The accounting cycle for the sole proprietorship, partnership, and corporation

What You'll Earn...

- Credentials for entry-level, technical, and professional jobs with opportunity for advancement
- Employment in federal, state, and local government; small, medium, and large businesses; colleges, hospitals, and nonprofit organizations
- A strong foundation in accounting and business courses to transfer to many baccalaureate institutions

Why You'll Succeed...

- More than half of all jobs require education beyond high school
- Employees with degrees tend to be more eligible for promotion*
- Associate degree holders generally earn more than high school graduates*
- College credit may be awarded for relevant work experience
- Many credits from an Associate Degree may be applied toward a Bachelor Degree

**Statistics from U.S. Department of Commerce, Bureau of Census*

Accounting

You can enroll in the Accounting Technology on either a full-time or part-time basis. The length of time required to complete an Associate Degree depends on the number of courses taken each semester. Some students may need refresher courses at the basic or pre-tech level; others may receive transfer credit or credit for work experience. Delaware Tech operates on a semester system with new terms beginning in late August and mid-January, plus summer terms beginning at the end of May and in mid-June. You can start taking courses any semester or summer term; however, all technical courses may not be offered every term. Diploma and Certificate programs are also available in this technology.

Required Technical Courses

Accounting I & II introduce the principles and practice of financial accounting for the sole proprietorship, partnership, and corporation including the accounting cycle, preparation and analysis of financial statements, capital structure, cash flow, debt problems, and selected topics in managerial accounting.

Cost Accounting I & II cover the principles and practice of cost accounting information systems including the elements of cost, by-products, job orders, joint products, process cost systems, standard cost systems, short- and long-term decision making, capital budgeting models, expected values, linear regression, linear programming, EOQ, inventory control, and quality control.

Intermediate Accounting I & II emphasize in depth the preparation and interpretation of statements of income,

retained earnings, cash flow, and balance sheet; time value of money, receivables, inventory, fixed assets, stockholders' equity, investments, leases, pensions, income measurement, and analysis of financial statements with full disclosure.

Auditing focuses on the study of the external audit process including the ethical and legal environment, audit planning, control risk assessment, substantive testing and the audit report.

Tax Accounting I studies individual income taxes covering determination of gross income, adjustments, itemized deductions, standard deduction, personal and dependency deductions, tax liability and credits, and tax return preparation.

Related Courses

Business Statistics
Macro & Micro Economics
Introduction to Business
Management Policy & Strategy
Composition

Technical Writing & Communication
College Math & Statistics
Intro to Computers & Applications
Money & Banking
Business Law

Getting Started

1. Obtain an application by calling (302) 857-1020. Complete and return to the Terry Campus with a \$10 application fee.
2. Take the College Placement Test (CPT) *unless college-level math, reading, and English courses have been completed with a "C" grade or better*. The CPT will determine appropriate placement and is scheduled by the Admissions Office.
3. Request that high school and/or college transcripts be sent to the Admissions Office.
4. Meet with a Delaware Tech counselor to discuss CPT results.
5. Meet with advisor to plan schedule.
6. Apply and register early for the best selection of courses.

Standards of Excellence

- ❖ Average employment rates for the past five years is over 90%.
- ❖ Nationally accredited program