

# Accounting and Finance

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Accounting, often called the "language of business," provides essential information about the economic activities of a business to its owners, its creditors, and other groups. Accounting courses place an emphasis on generally accepted accounting principles, internal accounting procedures, and computer applications.

The two-year Accounting Technology Associate of Applied Science degree is designed to prepare students for mid-level accounting positions, such as full-charge bookkeepers or clerical supervisors in business industry. Students interested in pursuing a bachelor's degree in accounting can also begin their studies at Lee College.

**Students should work with their advisors to tailor course selections to align with the chosen transfer university. The transfer plans on this page show tailored examples for universities commonly chosen by Lee College students. However, students may choose to continue their education at any university.**

## What Will I Learn?

Students interested in accounting can choose to pursue an Associate in Applied Science (AAS) in Accounting or an Associate of Arts with a business or accounting concentration.

The AAS in Accounting will prepare students for roles in business and tax accounting. Students will study bookkeeping and data management. They will also learn how to use computer programs related to accounting on a professional level. Although the degree plan contains courses that may be applicable to a four-year accounting degree, it is primarily designed to prepare the student for immediate job placement.

Students pursuing a bachelor's degree in accounting should refer to the transfer plans and work with an advisor to select courses that will apply to the degree at the transfer university.

## What Can I Do With this Course of Study?

- Bookkeeper
- Accounting#Assistant
- Financial Clerk
- Accounting#Technician
- Auditing Clerk
- Accounts#Payable and#Accounts#Receivable Administrator
- Tax Preparer
- Administrative Assistant

## AAS: Accounting Technology

**Foundations:** These are the courses students need in order to progress in their career/college pathway, as they either provide a certificate or lay the groundwork for moving to the next set of courses.

Course	Course Title	Counts Toward Certificate
ACCT 2401	Principles of Accounting I — Financial *Students who have not had high school accounting or who have not worked in accounting may wish to take ACNT 1303 — Introduction to Accounting I, before taking ACCT 2401 — Principles of Accounting I — Financial.	TA1, AT1, BB1
POFT 1325	Business Math Using Technology	TA1, AT1
BCIS 1305	Business Computer Application	TA1, AT1, BB1
ACNT 1331	Federal Income Tax: Individual	TA1, AT1
POFT 1301 or ENGL 1301	Business English or English Composition 1 (Must take ENGL 1301 for the degree & BB1 certificate)	TA1, AT1, BB1
ACNT 1311	Introduction to Computerized Accounting	TA1, AT1
POFT 2312	Business Correspondence & Communications (This course is not in the degree, but it is in the TA1 & AT1 certificates)	TA1, AT1
ACNT 1313	Computerized Accounting Applications	TA1, AT1

**Knowledge Building:** These courses further the students' knowledge in the area of study and increase their preparation for the degree completion.

Course	Course Title	Counts Toward Certificate
ACNT 2402	Principles of Accounting II — Financial	TA1, AT1

ACNT 1329	Payroll & Business Tax Accounting	TA1, AT1
BUSI 1301	Business Principles	AT1
BUSI 2301	Business Law	AT1
BUSI 1321	Business & Professional Communication	BB1
POFT 1328	Business Presentations	BB1

To complete the TA1 certificate, students must also take ACNT 2386 or ACNT 2302; To complete the AT1 certificate, students must also take ACNT 2387 or ACNT 2302

**Completion: These are the courses the student needs in order to complete the degree plan and prepare to enter the workforce.**

Course	Course Title	Counts Toward Certificate
ACNT 2303	Intermediate Accounting I	
ACNT 2304	Intermediate Accounting II	
Life/Physical Sciences/ Math	Suggested: Math 1332 or ENVR 1401 Other Options: Any core option in Life/Physical Science/Math	
Creative Arts/Language, Philosophy or Culture	Suggested: HUMA 1301, ARTS 1303 or ARTS 1304 Other Options: Any core option in Creative Arts/ Language, Philosophy or Culture	
Social and Behavioral Sciences	Suggested: ECON 2301 Other Options: Any core option in Social and Behavioral Sciences	
ACNT 2309	Cost Accounting	
ACNT 2189	Internship Accounting *Students should plan to take this capstone course in their last semester and should speak with an accounting advisor prior to registering for the final semester.	

## **TA1: Certificate of Completion — Accounting Technician**

**Foundations: These are the courses students need in order to progress in their career/college pathway, as they either provide a certificate or lay the groundwork for moving to the next set of courses.**

Course	Course Title	Counts Toward Certificate
ACCT 2401	Principles of Accounting I – Financial *Students who have not had high school accounting or who have not worked in accounting may wish to take ACNT 1303 - Introduction to Accounting I, before taking ACCT 2401 - Principles of Accounting I - Financial.*	TA1
POFT 1325	Business Math Using Technology	TA1
BCIS 1305	Business Computer Application	TA1
ACNT 1331	Federal Income Tax: Individual	TA1
POFT 1301 or ENGL 1301	Business English or English Composition I* *Must take ENGL 1301 for the degree & BB1 certificate.	TA1
ACNT 1311	Introduction to Computerized Accounting	TA1
POFT 2312	Business Correspondence & Communications* *This course is not in the degree but is in this certificate.	TA1
ACNT 1313	Computerized Accounting Applications	TA1, AT1

**Knowledge Building: These courses further the students' knowledge in the area of study and increase their preparation for the degree completion.**

Course	Course Title	Counts Toward Certificate
ACCT 2402	Principles of Accounting II– Financial	TA1
ACNT 1329	Payroll & Business Tax Accounting	TA1
ACNT 2386 or ACNT 2302	Internship: Accounting Technology/Technician and Bookkeeping OR Accounting Capstone	TA1

## AT1: Certificate of Completion — Advanced Accounting Technician

**Foundations:** These are the courses students need in order to progress in their career/college pathway, as they either provide a certificate or lay the groundwork for moving to the next set of courses.

Course	Course Title	Counts Toward Certificate
ACCT 2401	Principles of Accounting I – Financial *Students who have not had high school accounting or who have not worked in accounting may wish to take ACNT 1303 - Introduction to Accounting I, before taking ACCT 2401 - Principles of Accounting I - Financial.*	AT1
POFT 1325	Business Math Using Technology	AT1
BCIS 1305	Business Computer Application	AT1
ACNT 1331	Federal Income Tax: Individual	AT1
POFT 1301 or ENGL 1301	Business English or English Composition I* *Must take ENGL 1301 for the degree & BB1 certificate.	AT1
ACNT 1311	Introduction to Computerized Accounting	AT1
POFT 2312	Business Correspondence & Communications* *This course is not in the degree but is in both certificates.	AT1
ACNT 1313	Computerized Accounting Applications	AT1

**Knowledge Building:** These courses further the students' knowledge in the area of study and increase their preparation for the degree completion.

Course	Course Title	Counts Toward Certificate
ACCT 2402	Principles of Accounting II – Financial	AT1

ACNT 1329	Payroll & Business Tax Accounting	AT1
BUSI 1301	Business Principles	AT1
BUSI 2301	Business Law	AT1
ACNT 2387 or ACNT 2302	Internship: Accounting Technology/Technician and Bookkeeping OR Accounting Capstone	AT1

## **BB1: Certificate of Completion — Basic Business**

**Foundations: These are the courses students need in order to progress in their career/college pathway, as they either provide a certificate or lay the groundwork for moving to the next set of courses.**

<b>Course</b>	<b>Course Title</b>	<b>Counts Toward Certificate</b>
ACCT 2401	Principles of Accounting I – Financial *Students who have not had high school accounting or who have not worked in accounting may wish to take ACNT 1303 - Introduction to Accounting I, before taking ACCT 2401 - Principles of Accounting I - Financial.*	BB1
BCIS 1305	Business Computer Application	BB1
ENGL 1301	English Composition I	BB1
SPCH 1321	Business & Professional Communication	BB1
POFT 1328	Business Presentations	BB1

## **Accounting and Finance UHCL transfer plan**

Transfer to Business B.S. at UHCL

The College of Business at University of Houston Clear Lake has a common business core in addition to the general education core. These blocks of courses are the same across many majors in the College of Business. This transfer plan provides a pathway for students interested in transferring to the UHCL College of Business in Accounting, Finance, General Business, Healthcare Administration, Management, Management Information Systems, and Marketing.

**Foundations: These are the courses students need in order to progress in their career/college pathway, as they either provide a certificate or lay the groundwork for moving to the next set of courses.**

Course	Course Title	
	Lee College	UHCL
EDUC 1200	Learning Frameworks	PSYC 1100
ENGL 1301	English Composition I	WRIT 1301 (C- or better)
BUSI 1301	Business Principles	BAPA 1301
HIST 1301	History of the United States to 1877	HIST 1301
MATH 1324	Finite Mathematics with Business Applications	MATH 1324 (C or better)
Life and Physical Sciences	Suggested: BIOL 1406 or BIOL 1408 or ENVR 1401 or CHEM 1411 or PHYS 1401 or GEOL 1403 See the Core Curriculum for other options.	BIOL 1306/BIOL 1106 or BIOL 1308/BIOL 1108 or ENVR 1301/ENVR 1101 or CHEM 1311/CHEM 1111 or PHYS 1301/PHYS 1101 or GEOL 1301/GEOL 1103
HIST 1302	History of the United States Since 1877	HIST 1302
SPCH 1315	Principles of Public Speaking	COMM 1315
BCIS 1305	Business Computer Applications	ISAM 1305
ACCT 2401	Principles of Accounting I- Financial	ACCT 2301

**Knowledge Building: These courses further the students' knowledge in the area of study and increase their preparation for the degree completion.**

ENGL 1302	English Composition II	WRIT 1302 (C- or better)
Life and Physical Sciences	Suggested: BIOL 1407 or BIOL 1409 or ENVR 1402 or CHEM 1412 or PHYS 1402 or GEOL 1404 See the Core Curriculum for other options.	BIOL 1307/BIOL 1107 or BIOL 1309/BIOL 1109 or ENVR 1302/ENVR 1102 or CHEM 1312/CHEM 1112 or PHYS 1302/PHYS 1102 or GEOL 1304/GEOL 1104
ECON 2301	Principles of Economics: Macroeconomics	ECON 2301
BUSI 2301	Business Law	LEGL 3301

**Completion: These courses are the courses the student needs to complete the degree plan and prepare to transfer.**

Creative Arts	Suggested: ARTS 1303 or ARTS 1303 or ARTS 1304 ARTS 1304 See the Core Curriculum for other options.	
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Language, Philosophy and Culture	Suggested: HUMA 1301 or PHIL 1301 See the Core Curriculum for other options.	HUMA 1301 or PHIL 1301
GOVT 2305	Federal Government	POLS 2305
GOVT 2306	Texas Government	POLS 2306
BUSI 2305	Business Statistics	DSCI 3321
ACCT 2402	Principles of Accounting II - Managerial	ACCT 2302
ECON 2302	Principles of Economics: Macroeconomics	ECON 2302

## Accounting and Finance UH Transfer Plan

Transfer – BBA – Business Administration University of Houston

The Bauer College of Business at University of Houston has a common business core in addition to the general education core. These blocks of courses are the same across many majors in the Bauer College of Business. This transfer plan provides a pathway for students interested in transferring to the UH Bauer College of Business in Accounting, Entrepreneurship, Finance, Management, Management Information Systems, Marketing, and Supply Chain Management.

**Foundations: These are the courses students need in order to progress in their career/college pathway, as they either provide a certificate or lay the groundwork for moving to the next set of courses.**

	Lee College	University of Houston
Course	Course Title	Counts Towards
EDUC 1200	Learning Frameworks	
ENGL 1301	English Composition I	ENGL 1301
BUSI 1301	Business Principles	BUSI 1301
HIST 1301	History of the United States to 1877	HIST 1377
MATH 1324	Finite Mathematics with Business Applications	MATH 1324 (C or better)
Life and Physical Sciences	Suggested: BIOL 1406 or BIOL 1408, CHEM 1411 or PHYS 1401 or GEOL 1403 See the Core Curriculum for other options.	BIOL 1306/BIOL1106, BIOL 1108/BIOL 1108, CHEM 1331/CHEM 1111, GEOL 1403, PHYS 1301/PHYS 1101
HIST 1302	History of the United States Since 1877	HIST 1378
SPCH 1318	Interpersonal Communication	COMM 1333
BCIS 1305	Business Computer Applications	BCIS 1305



**Knowledge Building: These courses further the students' knowledge in the area of study and increase their preparation for the degree completion.**

	Lee College	University of Houston
Course	Course Title	Counts Toward
ENGL 1302	English Composition II	ENGL 1302
Life and Physical Sciences	Suggested: BIOL 1407 or BIOL 1409 or CHEM 1412 or PHYS 1402 See the Core Curriculum for other options.	BIOL 1307/BIOL1106, BIOL 1409, CHEM 1332/1112, PHYS 1302/PHYS 1102
ECON 2301	Principles of Economics: Macroeconomics	ECON 2305
BUSI 2301	Business Law	Gen Bus Elective

**Completion: These are the courses the student needs in order to complete the degree plan and prepare to enter the workforce.**

	Lee College	University of Houston
Course	Course Title	Counts Toward
Creative Arts	Suggested: DRAM 1310 or ARTS 1303 or ARTS 1304 See the Core Curriculum for other options.	1310 or ARTS 1303 or ARTS 1304
Language, Philosophy and Culture	Suggested: PHIL 1301 or HIST 2321 or HIST 2322 See the Core Curriculum for other options.	PHIL 1301 or HIST 2321 or HIST 2322
GOVT 2305	Federal Government	GOVT 2305
GOVT 2306	Texas Government	GOVT 2306
ACCT 2402	Principles of Accounting II- Managerial	ACCT 2302
ECON 2302	Principles of Economics: Macroeconomics	ECON 2304
BUSI 2305	Business Statistics	BUSI 2305

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