



# WARNER PACIFIC COLLEGE

ADP | ADULT DEGREE PROGRAM

## ASSOCIATE OF SCIENCE IN ACCOUNTING

The Associate of Science in Accounting (ASAC) is a two-year liberal arts degree consisting of 21 courses (63 credits). This program prepares students for entry level positions in bookkeeping or accounting and qualifies for entrance in the Bachelor of Accounting program. The curriculum provides a solid foundation in business strategy, financial statements, cost information, economics, management, and ethical issues. Students will be presented with the various financial statements and learn how to record, present, and analyze financial data.

### Admissions Requirements

- Completed application with paid fee
- Completed and signed payment plan worksheet
- Official transcripts from all higher education institutions attended
- A cumulative GPA of 2.0 on all higher education coursework
- Two years of full-time work experience (no minimum age requirements)
- TOEFL may be required for applicants whose native language is not English

### Graduation Requirements

- Completion of all courses as listed in the program of study (Note: A maximum of 9 credits may be transferred into cohort study)
- Completion of the core course requirements
- A cumulative GPA of 2.0
- Payment of all tuition and fees is required prior to receiving diploma

### Course Descriptions

#### **BUS/SOC 100A: Team Dynamics** 3 credits

A “hands on” course, designed to increase the student’s knowledge of and applicable skills in the area of team or small group (fewer than 20) dynamics. Topics covered include communication, ethics, diversity, decision-making, conflict resolution, and leadership. Emphasis is placed on improving the effectiveness of all team/small group experiences, regardless of the student’s specific role within the team.

#### **EN 103A: Written Communications II** 3 credits

This course is a study of the production of an effective and appropriately written research paper utilizing organizational patterns of English composition required in academic writing. The primary intent is to enable the student to produce an original eight-page research paper defining a controversial social or professional issue; examining its causes, effects, and development; offering a solution to that problem; critically evaluating that solution; and persuading others to adopt that solution through discussion of its advantages. The course will emphasize critical reading of textbook and source articles; proper APA format of paper, citations, and bibliography; clear support of thesis; proper incorporation of outside sources; preparation of outlines; and development of an authoritative and objective academic voice in the student’s writing. EN 103A is required and must be completed with a grade of C- or better.

#### **BUS 261A: Organizational Writing and Presentations** 3 credits

An overview of organizational communication with emphasis on the types of messages conveyed to both internal and external audiences and the methods by which they are presented. Topics include knowing the audience; writing and presenting positive/informative, negative, and persuasive messages; resumes interviews, and preparing/presenting a formal research recommendation report as part of a team.

#### **HUM 211A: Humanities Colloquy: War and Peace** 3 credits

An interdisciplinary approach to questions about war and peace, human aggression, conflict resolution, and the variety of Christian approaches to these issues. Readings in foundational philosophical perspectives are applied to issues involving war and peace. Discussion of the nature of human life is integral to the course.

#### **HIS 200A: Introduction to History** 3 credits

This course identifies and addresses the key components necessary in the development of an historical context and the need for such a framework as a tool for understanding the present. Specifically, this course not only explores a variety of definitions of history, but also examines how historians work, how that work influences contemporary life, the impact of media on historical images, and how values and beliefs are shaped by the historical circumstances in which they occur. These themes include the nature of historical interpretation, the use and abuse of the past, historical research, common fallacies in historical thinking, and representative philosophies of history.

## Course Descriptions (continued)

### EN 120A: Introduction to Literature 3 credits

An examination of representative works of literary genres significant in human experience (narrative, drama, poetry) and important in the shaping of literary tradition, focusing on skills necessary for reading serious literature for pleasure and enrichment. Frequent assignments in critical writing.

### BI 151A: Bible as Literature 3 credits

This course involves the study of the Bible as literature and Scripture. Attention is given to the canon and transmission of the English Bible, major literary genres, Scriptural themes, and the performance of Scripture. May not be taken for Pass/No Pass. Meets Religion Core requirement. (This course does not meet the Literature requirement for Core Studies.)

### BUS 290A: Ethics, Social Issues, and Responsibility 3 credits

A study of the interactions of individuals with corporate and social institutions. Focus is on the moral dimensions and tensions that exist on personal and organizational levels when applying a moral and ethical decision-making process.

### PHS 100A: Environmental Studies 3 credits

Using a variety of ecological studies the class will examine the relationship between the activities and evolution of humans and the environment. The class will study the impact and influence that the environment has had on human culture.

### MA 104A: Math Concepts and Applications 3 credits

A course devoted to topics for liberal arts students emphasizing problem-solving. Topics covered may be sets and set logic, series and sequences and their application, graph theory, geometry, mathematics of finance, probability and statistics, number theory, or decision theory. Three or four of these topics will be covered during the class.

### PSY 100A: Foundational Elements of Psychology 3 credits

This introductory course in psychology is designed to acquaint the student with psychology's major areas and issues. Included are aspects of human behavior, mental processes, emotional responses, and physiological reactions. The student will receive tools for thinking critically, a basic vocabulary for the study of psychology, and a foundation for further study in the social sciences.

### FA 200A: Introduction to the Arts 3 credits

Designed to introduce the student to the visual and spatial arts, theater, music and architecture by considering subjects, functions, mediums, means of organization, elements and styles of each. Also enables the student to understand the basic assumptions about the arts and encourages the student to arrive at and communicate his/her own artistic judgments based on study, familiarity and experience.

### HHK 151A: Health and Fitness for Adults 3 credits

Study of the fitness lifestyle and other major health concerns. The overall goal is that the student adopts a wellness lifestyle.

### BUS 150A: Management Fundamentals 3 credits

This is an introductory course that covers the fundamental concepts of management. By investigating these essential principles, the student will begin to build a solid foundation for understanding management theory. Major topics will include the evolution and scope of business management, planning, decision-making, organizing, leading, and controlling.

### BUS 210A: Accounting Fundamentals 3 credits

This course studies accounting in business, analyzing and recording transactions, adjusting accounts and preparing financial statements, completing the accounting cycle, accounting for merchandising operations, inventories and cost of sales, accounting information systems, and cash and internal controls. Prerequisites: MA 104A, BUS 101A.

### BUS 211A: Financial Accounting 3 credits

This course focuses on accounting for receivables, long-lived assets, current liabilities and payroll, accounting for partnerships and corporations, long-term liabilities, investments and international operations, and reporting the statement of cash flows. Prerequisite: BUS 210A.

### BUS 212A: Managerial Accounting 3 credits

Continuation of BUS 211A with the analysis of financial statements, and studies managerial accounting concepts and principles including cost classification, job and process costing, cost-volume-profit analysis, master budget and planning, flexible budgets and standard costs, performance measurement and responsibility accounting, and capital budgeting and managerial decisions. Unless you understand managerial accounting, you cannot have a thorough understanding of a company's internal operations. What you learn in this course will help you understand the operations of your future employer and enable you understand other companies you encounter in your role as competitor, consultant, or investor. Prerequisite: BUS 211A.

### BUS 223A: Introduction to Microsoft Office 3 credits

This course focuses on Microsoft Office Suite capabilities and concepts. The course will use the version of Office currently most prevalent in business environments including Word, PowerPoint, Excel and Access. Topics will include design, construction and documentation of research papers, presentations, and spreadsheets including citations, tables, charts, and external data references. Basic database topics will include fields, records and tables, queries, reporting, and accessing large data sources.

### BUS 224A: Computer Accounting Applications 3 credits

This course introduces processing accounting transactions using Intuit QuickBooks. QuickBooks is one of the most popular accounting packages used today by smaller businesses. Although the focus of this course is learning to apply QuickBooks, students are expected to apply the principles of accounting learned in BUS 210A and BUS 211A. Throughout this course basic accounting terms, concepts, and principles will be reviewed. Prerequisite: BUS 212A.

### BUS 225A: Payroll Accounting 3 credits

This course covers federal and state laws pertaining to wages, payroll taxes, payroll tax forms, and journal and general ledger transactions. Emphasis is on computing wages; calculating social security, income, and unemployment taxes; preparing appropriate payroll tax forms; analyzing payroll data, journalizing and posting transactions. Upon completion, students are expected to be able to analyze data, make appropriate computations, complete forms, and prepare accounting entries using appropriate technology. Prerequisite: BUS 212A.

### HUM 226A: Federal Taxation Basic Principles 3 credits

This course is a study of federal income tax law practice with primary emphasis on application to individual taxpayers. Familiarization with tax forms and their preparation is emphasized. The course also briefly summarizes of partnership and corporate taxation. Prerequisite: BUS 225A.