

# ACCOUNTING

## Associate in Applied Science A.A.S.: Accounting Associate Degree

*This 61 credit-hour program is designed to prepare students for employment as junior accountants in business, industry and government.*

*The curriculum includes the study of accounting theory and practice, corporation accounting, and cost accounting. Required business course work provides for an overview of the corporate community and includes economics, business law and management classes. Computer information skills are essential to today's accountants and are also required in this degree.*

*F = Fall only course S = Spring only course U = Summer only course*

### FIRST SEMESTER:

Number	Course Title	Credits	Course Category
ACC 101	Introduction to Financial Accounting .....	4	Program Requirement
ENG 101	Composition I .....	3	AAS General Education
	Mathematics <sup>1</sup> .....	3	AAS General Education
MGT 111	Introduction to Business Organization .....	3	Program Requirement
CAS 115	Spreadsheet Software .....	1	Program Requirement
CAS 215	Advanced Spreadsheet Software .....	1	Program Requirement

### SECOND SEMESTER:

Number	Course Title	Credits	Course Category
	AAS General Education electives+ .....	6	AAS General Education
ACC 102	Introduction to Managerial Accounting .....	3	Program Requirement
ACC 112	Quickbooks .....	2	Program Requirement
ACC 155	Payroll Accounting .....	2	Program Requirement
ECO 211	Microeconomics or		
ECO 212	Macroeconomics .....	3	Program Requirement

### THIRD SEMESTER:

Number	Course Title	Credits	Course Category
ACC 201	Intermediate Accounting I .....	3	Program Requirement
ACC 211	Business Law I .....	3	Program Requirement
ACC 250	Individual Tax Accounting .....	3	Program Requirement
	Accounting elective <sup>2</sup> .....	3	Program Requirement
	Business elective <sup>3</sup> .....	3	Program Requirement

### FOURTH SEMESTER:

Number	Course Title	Credits	Course Category
	AAS General Education elective+ .....	3	AAS General Education
ACC 203	Cost Accounting .....	3	Program Requirement
	Accounting electives <sup>2</sup> .....	6	Program Requirement
	Business elective <sup>3</sup> .....	3	Program Requirement

1 The mathematics requirement for this degree can be met with Math Competency, or MGT 150 (Business Math). See [Math Competency options](#) for information. Students who utilize Math Competency to meet the mathematics requirement must complete an additional three credit-hour elective. See full list of [AAS General Education Electives](#).

+ At least one of the AAS General Education Elective requirements must also meet the World Cultures and Diversity graduation requirement. See full list of [AAS General Education Electives](#).

2 ACC electives (students must satisfy prerequisite for each course elected): ACC 202 (S), ACC 251, ACC 253 (U), ACC 254 (F), ACC 265(U), ACC 257 (S), ACC 295 (limit 4 hours).

3 Business electives (students must satisfy prerequisites for each course elected): ACC 213, CIS 101, FIN 215, MGT 205, MGT 218, MGT 270, MGT 280, MKT 245, PHI 150.