

## ACCOUNTING

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

This 62 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   |
| CAS 160 | Intro to Business Software Packages <sup>1</sup> ..... | 3       | Program Requirement   |
| ENG 101 | Composition .....                                      | 3       | AAS General Education |
|         | Mathematics <sup>2</sup> .....                         | 3       | AAS General Education |
| MGT 111 | Introduction to Business Organization .....            | 3       | Program Requirement   |

#### SECOND SEMESTER:

| Number  | Course Title                                       | Credits | Course Category       |
|---------|--|---------|-----------------------|
|         | AAS General Education electives <sup>+</sup> ..... | 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>3</sup> ..... | 3       | Program Requirement |
|         | Business elective <sup>4</sup> .....   | 3       | Program Requirement |

#### FOURTH SEMESTER:

| Number  | Course Title                                      | Credits | Course Category       |
|---------|---|---------|-----------------------|
|         | AAS General Education elective <sup>+</sup> ..... | 3       | AAS General Education |
| ACC 203 | Cost Accounting .....                             | 3       | Program Requirement   |
|         | Accounting electives <sup>3</sup> .....           | 6       | Program Requirement   |
|         | Business elective <sup>4</sup> .....              | 3       | Program Requirement   |

<sup>1</sup> Students may substitute three (3) total credit hours from CAS 105, CAS 115, CAS 125 or CAS 215.

<sup>2</sup> 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](#).

<sup>+</sup> 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](#).

<sup>3</sup> ACC electives (students must satisfy prerequisite for each course elected): ACC 202 (S), ACC 251, ACC 253 (F), ACC 254, ACC 265 (U), ACC 295 (limit 4 hours).

<sup>4</sup> 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.