



Accounting

Associate in Applied Science Degree, Career program

Division of Business Administration and Computing, Associate Dean: Nancy Latour

Department Chair: Peter Bacalles

A concentration of courses in accounting prepares students for positions in which they are responsible for measuring, interpreting, and communicating financial data. Graduates have found jobs as junior accountants, auditors, and management trainees in retail, business, industry, government, financial institutions, and others.

Graduates are able to design and maintain a moderately complex, double-entry set of accounting records; understand the foundations of accounting; apply basic quantitative skills required in entry-level positions; use written and oral communication skills; and understand computer technology and its relationship to accounting.

Students who intend to transfer to a four-year college with this program should work closely with their advisors to choose transferable courses, especially mathematics, English, and economics. Although it is not a requirement, basic keyboarding skills (minimum BUOT 1061 or equivalent) would enhance the chance of success in this program.

High school or equivalent preparation required: No special requirements.

Program Requirements

English (ENGL 1010 and 1020 or 1030. By placement)*	6	Accounting (ACCT 1030, 1040, 1050 ² , 2030, 2050,	
Mathematics (MATH 1015, 1215, or higher) ¹ *	3	2090 or 1100, 2100 ³)	23
Social Sciences elective	3	Microcomputer modules ⁴	6
Economics elective	3	Business Law II (BUSN 1232)	3
Liberal Arts and Sciences elective	3	Management elective (MGMT 2041, 2042, 2047, or 2045)	3
Laboratory Science elective	3	General Business (BUSN 1030)	3
		Program elective (see list below)	3
		Wellness	2
		Total hours	64

*Based on placement, students may be required to take ENGL 0950 and/or ENGL 0990 before taking ENGL 1010, and MATH 0960 before taking a math credit course.

Sample Sequence: intended as a guide for academic planning. It need not be followed exactly or completed in four semesters.

First Semester

Accounting Principles I (ACCT 1030)	4
English	3
Mathematics (MATH 1015, 1215, or higher) ¹	3
Microcomputer modules (CSST 1031, 1051, 1101) ⁴	3
Laboratory Science elective	3
Wellness (Awareness/Instructional Component)	1

Second Semester

Economics elective	3
English	3
Accounting Principles II (ACCT 1040)	4
Accounting Procedures (ACCT 1050) ²	1
Microcomputer modules (CSST 1052 and two others) ⁴	3
Wellness (Activity Component)	0.5

Third Semester

Federal Income Tax or Fund Accounting (ACCT 1100 or 2090) ..	3
Intermediate Accounting I (ACCT 2030)	4
Social Sciences elective	3
Business Communications (BUSN 1030)	3
Liberal Arts & Sciences elective	3
Wellness (Activity Component)	0.5

Fourth Semester

Business Law II (BUSN 1232)	3
Computerized Accounting (ACCT 2100) ³	3
Cost Accounting (ACCT 2050) below)	4
Program elective (see below)	3
Management elective (see program requirements)	3

¹Take MATH 1215 or higher if planning to transfer to a four-year college.

²ACCT 1050, Accounting Procedures, may be waived for students with documented bookkeeping experience.

³Students with computerized accounting experience or in need of a specialization may substitute one of the following for ACCT 2100: ACCT 2040, Intermediate Accounting II; ACCT 2090, Fund Accounting; ACCT 2120, Advanced Federal Income Taxes.

⁴Take CSST 1031, 1051, 1052, 1101 and any two of the following: BUOT 1062; CSIT 1001, 1002, 1151; CSST 1053, 1091, 1102, 1103, 1161.

Program Electives: Select from ACCT 1100, 2040, 2090, 2120; BUSN 1231, 2035, 2053; CSST 1600; ECON 2002; MATH 1310; MGMT 2070.