# ACCOUNTING, ASSOCIATE IN APPLIED SCIENCE DEGREE -GENERAL

#### NMC Code 103

This program will prepare students to begin a career in accounting. Graduates will be prepared to work as bookkeepers and entry-level accountants in accounts receivable, accounts payable, payroll, and other entry-level areas of accounting. Students considering transfer should see an advisor.

### **Program Note**

 In order to complete the program requirements in two years, students must average 16 credits per semester.

### Requirements

**Major Requirements** 

Course	Title	Credits		
General Education Requirements				
ENG 111	English Composition	4		
ENG 112	English Composition <sup>1</sup>	3-4		
or BUS 231	Professional Communications			
Select one of the following:		3		
PHL 105	Critical Thinking <sup>2</sup>			
PHL 201	Ethics			
PHL 202	Contemporary Ethical Dilemmas			
Math Competence	ey <sup>3</sup>			
Any Group 1 Scie	ence course with a lab	4		
ECO 201	Principles of Macroeconomics	3		
Occupational Sp	ecialty Requirements			
ACC 121	Accounting Principles I <sup>4</sup>	4		
ACC 123	Accounting Principles II	4		
ACC 221	Intermediate Accounting I	4		
ACC 222	Intermediate Accounting II	4		
ACC 223	Cost Accounting	4		
BUS 101	Introduction to Business	3		
BUS 261	Business Law I	3		
CIT 210	Microsoft Office - Excel	3		
CIT 216	Computerized Acctg Systems	3		
Concentration Requirements				
ACC 199	Accounting Practicum	3		
BUS 105	Business Math <sup>4</sup>	3		
BUS 155	Interpersonal Communications	3		
Directed Elective		3		
Total Credits		61-62		

<sup>1</sup> Transfer students will want to take ENG 112 English Composition to complete the ENG 111 English Composition/ENG 112 English Composition sequence.

<sup>2</sup> Transfer students will want to meet with an advisor to discuss selection.

- <sup>3</sup> Placement into MTH 111 Intermediate Algebra or higher, or completion of MTH 23 Beginning Algebra with a 2.0 or higher (credits do not count toward the degree requirements).
- <sup>4</sup> It is recommended that BUS 105 Business Math be taken before or concurrently with ACC 121 Accounting Principles I.

### **Directed Electives**

Course	Title	Credits
ACC 231	Federal Income Tax Problems	3
ACC 241	Principles Fraud Examination	3
ACC 290	Accounting Internship	3
ECO 202	Principles of Microeconomics	3
MGT 241	Principles of Management	3
MKT 201	Principles of Marketing	3
MTH 131	Intro to Prob & Stats	3

## **Course Sequence Guide**

Course	Title	Credits
Year 1		
Fall		
ACC 121	Accounting Principles I <sup>1</sup>	4
BUS 101	Introduction to Business	3
BUS 105	Business Math <sup>1</sup>	3
CIT 210	Microsoft Office - Excel	3
ECO 201	Principles of Macroeconomics	3
Math Competency <sup>2</sup>		
	Credits	16
Spring		
ACC 123	Accounting Principles II	4
BUS 155	Interpersonal Communications	3
CIT 216	Computerized Acctg Systems	3
Select one of the following:		3
PHL 105	Critical Thinking <sup>3</sup>	
PHL 201	Ethics	
PHL 202	Contemporary Ethical Dilemmas	
Directed Elective		3
	Credits	16
Year 2		
Fall		
ACC 199	Accounting Practicum	3
ACC 221	Intermediate Accounting I	4
ACC 223	Cost Accounting	4
ENG 111	English Composition	4
	Credits	15
Spring		
ACC 222	Intermediate Accounting II	4
Select one of the follo	owing:	3-4
BUS 231	Professional Communications	
ENG 112	English Composition <sup>4</sup>	
BUS 261	Business Law I	3

Any Group 1 Science course with a lab	
Credits	14-15
Total Credits	61-62

- <sup>1</sup> It is recommended that BUS 105 Business Math be taken before or concurrently with ACC 121 Accounting Principles I.
- <sup>2</sup> Math Competency: Students must place into MTH 111 Intermediate Algebra Intermediate Algebra *or* higher, *or* complete MTH 23 Beginning Algebra with a 2.0 or higher (4 credits). These credits do not count toward degree requirements.
- <sup>3</sup> Transfer students will want to meet with an advisor to discuss selection.
- <sup>4</sup> Transfer students will want to take ENG 112 English Composition to complete the ENG 111 English Composition/ENG 112 English Composition sequence.

### **Directed Electives**

Select one of the following:

Course	Title	Credits
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ECO 202	Principles of Microeconomics	3
MGT 241	Principles of Management	3
MKT 201	Principles of Marketing	3
MTH 131	Intro to Prob & Stats	3