

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 ¹	3-4
or BUS 231	Professional Communications	
Select one of the following:		3
PHL 105	Critical Thinking ²	
PHL 201	Ethics	
PHL 202	Contemporary Ethical Dilemmas	
Math Competency ³		
Any Group 1 Science course with a lab		4
ECO 201	Principles of Macroeconomics	3
Occupational Specialty Requirements		
ACC 121	Accounting Principles I ⁴	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 ⁴	3
BUS 155	Interpersonal Communications	3
Directed Elective		3
Total Credits		61-62

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

² Transfer students will want to meet with an advisor to discuss selection.

³ Placement into MTH 111 Intermediate Algebra **or** higher, **or** completion of MTH 100 Quantitative Literacy with a 2.0 or better. These credits do not count toward the degree requirements.

⁴ It is recommended that BUS 105 Business Math be taken before or concurrently with ACC 121 Accounting Principles I. Both courses require placement into MTH 111 Intermediate Algebra/MTH 011 **or** higher, **or** completion of MTH 100 Quantitative Literacy with a 2.0 or better.

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 ⁴	4
BUS 101	Introduction to Business	3
BUS 105	Business Math ⁴	3
CIT 210	Microsoft Office - Excel	3
ECO 201	Principles of Macroeconomics	3
Math Competency ²		
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 ³	
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
ENG 111	English Composition	4
Any Group 1 Science course with a lab		4
Credits		15
Spring		
ACC 222	Intermediate Accounting II	4
ACC 223	Cost Accounting	4
Select one of the following:		3-4
BUS 231	Professional Communications	
ENG 112	English Composition ¹	

BUS 261	Business Law I	3
Credits		14-15
Total Credits		61-62

¹ It is recommended that BUS 105 Business Math be taken before or concurrently with ACC 121 Accounting Principles I. Both courses require placement into MTH 111 Intermediate Algebra/MTH 011 *or* higher, *or* completion of MTH 100 Quantitative Literacy with a 2.0 or better.

² Students must place into MTH 111 Intermediate Algebra *or* higher, *or* completion of MTH 100 Quantitative Literacy *or* higher with a 2.0 or better (4 credits). These credits do not count toward degree requirements.

³ Transfer students will want to meet with an advisor to discuss selection.

⁴ Transfer students will want to take ENG 112 English Composition to complete the ENG 111 English Composition/ENG 112 English Composition sequence.

Directed Electives

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MGT 241	Principles of Management	3
MKT 201	Principles of Marketing	3
MTH 131	Intro to Prob & Stats	3