

# Accounting

## Degree Type

Associate of Applied Science

## Program Description

The Associate of Applied Science (A.A.S.) degree in Accounting develops accountants demonstrating the skills needed to immediately pursue a career in the field of accounting and/or provides the foundation necessary for transfer to four-year programs in Accounting. Program completers will have demonstrated understanding and application of accounting theory and practice and will have achieved a level of proficiency in related areas such as economics, and information technology. Program completers will also be afforded the opportunity to sit for the Certified Bookkeeper designation offered through the American Institute of Professional Bookkeepers (AIPB), which increases graduates' ability to showcase their skillset and obtain employment.

## Career Opportunities

Graduates of this program are prepared for transfer as well as entry-level accounting positions in all types of business environments including public accounting, manufacturing, retail, wholesale, service businesses, government, and not-for-profit agencies. In addition, this program will enhance the skills of those already employed in the field and those interested in starting or building their own business.

### Examples include:

- Public or Private Accounting
- Bookkeeping
- Budgeting
- Financial Statement Preparation/Analysis
- Products Costing
- Technology Services/Designing Accounting systems
- Payroll Specialist
- Federal Tax Return Preparation and Advice
- General Accounting/Accounting Assistant
- Assistant/Junior/Staff Accountant
- Inventory Specialist/Analyst
- Accounts Payable/Receivable Specialist

## Program Objectives

### Upon completion of the program, the student will be able to:

1. Develop, measure, analyze, validate, and communicate financial information for use in proprietorships, partnerships, and corporations.
2. Complete the entire accounting cycle, including payroll.
3. Use automated accounting software to develop, measure, analyze, validate, and communicate financial information.

# Obtaining the Degree

**To earn the Associate of Applied Science degree, students must:**

- Matriculate into the program.
- Satisfactorily complete all degree requirements, including General Education and Major requirements.

## General Education Requirements

Course Code	Title	Credits
FYE 101	First Year Experience	1
ENG 110	English Composition I**	3
	MAT 110 or MAT 200	3
CIT 100	Microcomputer Applications	3
COM 101	Public Speaking	3
	Elective - Cultural Awareness and Diverse Perspectives	3
	Elective - Science without Lab	3
	Elective - Social Science	3

## Social Science Electives (pick one)

Course Code	Title	Credits
ANT 100	Introduction to Cultural Anthropology**	3
CIV 100	Western Civilization: Ancient through Renaissance**	3
CIV 110	Western Civilization: Renaissance to Present**	3
CIV 200	Ancient Rome and the Barbarians	3
CRJ 110	Introduction to Criminal Justice	3
ECO 100	Macroeconomics	3
ECO 110	Microeconomics	3
GEO 100	Introduction to Geography	3
GOV 100	Introduction to American National Government**	3
GOV 210	Current Events and Contemporary Issues	3
HIS 100	U.S. History I: Discovery through Reconstruction**	3
HIS 110	U.S. History II: Reconstruction to Present**	3
HIS 200	American Immigration	3
HIS 205	American Popular Culture	3
HIS 210	The Civil War and Reconstruction	3
HIS 250	World War II through Film	3
PSY 100	General Psychology**	3
PSY 130	Human Development Across the Lifespan	3
PSY 200	Abnormal Psychology	3
PSY 215	Death and Dying	3
SOC 100	Introduction to Sociology**	3
SOC 125	Drugs in Society	3
SOC 135	Families in Society	3
SOC 200	Contemporary Social Issues	3
SOC 205	Race, Class, and Gender in Society	3

# Cultural Awareness and Diverse Perspectives Electives

*Students must select one course to meet the Cultural Awareness and Global Perspectives requirement.*

*Please note that your selected course may not meet any other program or general education requirement (i.e., a course can only be used to satisfy one degree requirement).*

Course Code	Title	Credits
ANT 100	Introduction to Cultural Anthropology**	3
ART 101	Introduction to Art History**	3
ART 105	Drawing Fundamentals	3
ART 110	Introduction to Painting and Sculpting**	3
ASL 101	American Sign Language I	3
CIV 100	Western Civilization: Ancient through Renaissance**	3
CIV 110	Western Civilization: Renaissance to Present**	3
ENG 250	Women and Literature	3
ENG 271	World Literature	3
FLM 110	Introduction to American Cinema	3
GEO 100	Introduction to Geography	3
HIS 200	American Immigration	3
HUM 100	Introduction to Humanities	3
MUS 100	Introduction to Music	3
MUS 200	History of Rock n' Roll	3
PSY 215	Death and Dying	3
REL 100	World Religions/Religious Studies	3
SOC 100	Introduction to Sociology**	3
SOC 200	Contemporary Social Issues	3
SOC 205	Race, Class, and Gender in Society	3
SPA 101	Spanish I	3
SPA 102	Spanish II	3

## Science without Lab Electives (pick one)

Course Code	Title	Credits
AST 100	Introduction to Astronomy	3
BIO 102	Life Science	3
GLG 102	Introduction to Geology	3
HSC 130	Basic Anatomy and Physiology	3

# Major Requirements

Course Code	Title	Credits
ACC 150	Accounting Principles I	3
ACC 160	Payroll Accounting	3
ACC 175	Accounting Principles II	3
ACC 201	Intermediate Accounting	3
ACC 220	Automated Accounting	3
ACC 225	Accounting Simulations	3
ACC 230	Managerial Accounting	3
ACC 260	Federal Taxation of Individuals	3
ACC 299	Capstone Seminar	4
BUS 110	Introduction to Business	3
BUS 210	Business Law	3
BUS 225	Business Ethics	3
ACC 221	Excel for Accounting	3
<b>Total Credits</b>		<b>62</b>

## Course Sequencing

### Fall 1

Course Code	Title	Credits
ACC 150	Accounting Principles I	3
BUS 110	Introduction to Business	3
CIT 100	Microcomputer Applications	3
ENG 110	English Composition I**	3
	MAT 110 or MAT 200	3
FYE 101	First Year Experience	1

### Spring 1

Course Code	Title	Credits
ACC 175	Accounting Principles II	3
ACC 220	Automated Accounting	3
ACC 221	Excel for Accounting	3
COM 101	Public Speaking	3
	Elective - Cultural Awareness and Diverse Perspectives	3

## Fall 2

<b>Course Code</b>	<b>Title</b>	<b>Credits</b>
ACC 160	Payroll Accounting	3
ACC 201	Intermediate Accounting	3
ACC 260	Federal Taxation of Individuals	3
BUS 225	Business Ethics	3
	Elective - Science without Lab	3

## Spring 2

<b>Course Code</b>	<b>Title</b>	<b>Credits</b>
ACC 225	Accounting Simulations	3
ACC 230	Managerial Accounting	3
ACC 299	Capstone Seminar	4
BUS 210	Business Law	3
	Elective - Social Science	3