

Accounting – A.A.S. Degree Program

This program is designed to provide the student with strong academic preparation in accounting, general business, and liberal arts and sciences. Accounting graduates are prepared to take an entry-level job in the accounting field or to continue their education in a baccalaureate program.

Accounting involves the recording, classifying, and summarizing of financial data; it includes the preparation of financial statements, returns, budgets, and cost reports. The accountant becomes involved with functions in various capacities: as a preparer of financial data (private accounting), as an auditor of financial data (public accounting), or as a member of various government agencies (governmental accounting). The accountant is also called upon to provide managerial recommendations in addition to providing financial data.

The field of accounting provides a broad range of employment opportunities, depending on the level of education a

student pursues. Holders of the A.A.S. degree in Accounting are prepared to take such positions as junior accountant, accounting clerk, or office manager in private industry or government, and also as tax examiner. A student pursuing the baccalaureate can accept such positions as accountant, auditor, controller, in addition to the titles mentioned above. With a Bachelor's degree, a student who intends to become a C.P.A. (Certified Public Accountant) can enter public accounting as well as private and governmental accounting.

Many of the courses in the Accounting program are transferable to a four-year college, depending on the particular institution's requirements. Students planning to continue in a four-year program are referred to the Associate in Science degree program in Business Administration. Students are urged to consult with Department of Business faculty advisers to discuss their individual goals.

REQUIREMENTS FOR THE A.A.S. DEGREE

General Education Core Requirements		Credits
EN-101, 102	English Composition I, II	6
MA-260 or MA-128	Pre-calculus and Elements of Calculus for Business Students†† or Calculus for Technical or Business Students††	4
_____	Laboratory Science	4
_____	Social Sciences or History elective or Speech Communication (SP-211).....	3
SS-211 or SS-212	Economics.....	3
		<i>Sub-total</i> 20

Requirements for the Major

BU-101, 102	Principles of Accounting I, II	8
BU-103	Intermediate Accounting I	4
BU-104	Intermediate Accounting II	3
BU-110§	Cost Accounting	4
BU-108	Income Taxation	3
BU-111	Computer Applications in Accounting.....	3
BU-201	Business Organization and Management	3
BU-203	Principles of Statistics.....	3
BU-301	Business Law I	3
BU-500	Introduction to Microcomputer Applications	3
BU-701§	Principles of Finance.....	3
		<i>Sub-total</i> 40

Total Credits Required60

†† For students planning to transfer to an accounting program at a four-year institution, it is **strongly recommended** that they complete a calculus course prior to transfer. Students may substitute MA-441 (Analytic Geometry and Calculus I). Students should check with the institution to which they plan to transfer regarding the course that will satisfy this requirement.

§ Sections of this course denoted as "WI" may be taken to partially satisfy the Writing Intensive Requirement.

Two (2) Writing Intensive classes are required for the Associate degree. See page 69.

SUGGESTED SEQUENCE OF COURSES

Semester 1		Credits
BU-101	Principles of Accounting I.....	4
BU-201	Business Organization and Management	3
BU-500	Introduction to Microcomputer Applications	3
EN-101	English Composition I	3
_____	Social Sciences or History Elective (HI-100 series) or Speech Communication (SP-211).....	3
		<i>Sub-total</i> 16

Semester 2		Credits
BU-102	Principles of Accounting II	4
BU-301	Business Law I.....	3
SS-211 or SS-212	Introduction to Macroeconomics or Introduction to Microeconomics	3
EN-102	English Composition II	3
MA-260 or MA-128	Pre-calculus and Elements of Calculus for Business Students†† or Calculus for Technical or Business Students††	4
		<i>Sub-total</i> 17

Semester 3		Credits
BU-103	Intermediate Accounting I	4
BU-111	Computer Applications in Accounting	3
BU-203	Principles of Statistics.....	3
BU-701	Principles of Finance.....	3
		<i>Sub-total</i> 13

Semester 4		Credits
BU-104	Intermediate Accounting II.....	3
BU-110	Cost Accounting	4
BU-108	Income Taxation	3
_____	Laboratory Science.....	4
		<i>Sub-total</i> 14

Total Credits Required60