

Degree Pathway

A.A.S. in Accounting - Catalog Year 2023-24

The number of credits you take each year will determine when you graduate. To graduate on time, you are strongly encouraged to enroll in at least 30 credits toward your degree during the calendar year, including fall and spring semesters and winter and summer sessions. This Degree Pathway is designed for students who place into **developmental English and math**. Additional Degree Pathways are available for students who start at other levels. Please see the degree website or your advisor for more information.

Courses in **Bold Text** are prerequisites for later courses and should be taken where indicated in the sequence.

Fall Semester #1

Courses	Credits	Prerequisites and Corequisites ¹
ENGL-101 English Composition I (ALP section) (Required Core 1A - English Composition)	3	Pre/corequisite: Must satisfy developmental requirement in English or be co-enrolled in ENGL-99
ENGL-99 Developing Competence in College Reading, Writing, & Study Skills	0 (4 eq.)	Corequisite: ENGL-101
MA-119 College Algebra (Required Core 1B: Mathematical and Quantitative Reasoning)	3	Pre/corequisite: Must satisfy developmental requirement in math or be co-enrolled in MA-10 ALP
MA-10 ALP Elementary Algebra	0 (2 eq.)	Corequisite: MA-119
BU-101 Principles of Accounting I	4	None
Total credits for semester	10 + 6 eq	

Spring Semester #1

Courses	Credits	Prerequisites and Corequisites ¹
ENGL-102 English Composition II (Required Core 1A – English Composition)	3	Prerequisite: ENGL-101
MA-121 Elementary Trigonometry	1	Corequisite: MA-119
BU-102 Principles of Accounting II	4	Prerequisite: BU-101 with grade of C- or better
CIS-101 Introduction to Microcomputer Applications	3	None
ECON-101 Intro. to Macroeconomics OR ECON-102 Intro to Microeconomics (Flexible Core 2D: Individual and Society)	3	Pre/corequisite: Complete developmental requirements in English or co-enroll in ENGL-101
Total credits for semester	14	

Summer Session

Courses	Credits	Prerequisites and Corequisites ¹
One course from Required Core 1C: Life & Physical Sciences Science Laboratory course ²	3-4 0-1	Check individual courses for prerequisites and corequisites Corequisite: 3-credit Science course in Required Core 1C
One course from Flexible Core 2A, 2B, or 2D	3	Check individual courses for prerequisites and corequisites
Total credits for session	7	

Fall Semester #2

Courses	Credits	Prerequisites and Corequisites ¹
BU-103 Intermediate Accounting I	4	Prerequisite: BU-102
BU-108 Income Taxation	3	Prerequisite: BU-102
BU-111 Computer Applications in Accounting	3	Prerequisites: CIS-101 and BU-102 (both with C or better) or departmental permission
BU-203 Principles of Statistics	3	Prerequisite: MA-114, MA-119, or MA-321
BU-201 Business Organization and Management	3	None
Total credits for semester	16	

Spring Semester #2

Courses	Credits	Prerequisites and Corequisites ¹
BU-104 Intermediate Accounting II	3	Prerequisite: BU-103
BU-110 Cost Accounting	4	Prerequisite: BU-102 (C or better)
BU-301 Business Law	3	Prerequisite: Complete developmental requirements in English
BU-701 Principles of Finance	3	Prerequisite: ECON-101 or ECON-102
Total credits for semester	13	
Total credits required for the A.A.S. in Accounting	60	

Notes:

1. Prerequisites for a course must be passed before taking the course. Corequisites must be passed before taking the course or taken in the same term as the course.
2. This course is not required for students who take a 4-credit STEM variant course in Required Core 1C.

All students must complete two (2) WI designated classes to fulfill degree requirements.