

## Degree Map

### A.A.S. in Accounting - Catalog Year 2025-26

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 map is designed for students who place into **MA-119 or higher**. An additional map is available for students who must complete developmental math and English. 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 <sup>1</sup>
<b>ENGL-101 English Composition I</b> (Required Core 1A: English Composition)	3	Prerequisite: Complete developmental requirements in English
<b>MA-114<sup>2</sup> College Algebra and Trigonometry for Technical Students (4) OR</b> <b>MA-119<sup>2</sup> College Algebra (3) and MA-121 Elementary Trigonometry (1) OR</b> <b>MA-128<sup>2</sup> Calculus for Technical and Business Students (4) OR</b> <b>MA-440<sup>2</sup> Pre-Calculus Mathematics</b> (Required Core 1B: Mathematical and Quantitative Reasoning)	4	Prerequisite for MA-114 and MA-119: Complete developmental requirements in Math  Prerequisite For MA-128 and MA-440: MA-114 (C or better), MA-119 and MA-121 (both with C or better), or placement
<b>BU-101 Principles of Accounting I</b>	4	None
<b>CIS-101 Introduction to Microcomputer Applications</b>	3	None
<b>Total credits for semester</b>	<b>14</b>	

#### Spring Semester #1

Courses	Credits	Prerequisites and Corequisites <sup>1</sup>
ENGL-102 English Composition II (Required Core 1A: English Composition)	3	Prerequisite: ENGL-101 or placement
<b>BU-102 Principles of Accounting II</b>	4	Prerequisite: BU-101 (C- or better)
BU-201 Business Organization and Management	3	None
BU-301 Business Law	3	Prerequisite: Complete developmental requirements in English
<b>ECON-101 Intro. to Macroeconomics OR</b> <b>ECON-102 Intro to Microeconomics</b> (Flexible Core 2D: Individual and Society)	3	Pre/corequisite: Complete developmental requirements in English or co-enroll in ENGL-101
<b>Total credits for semester</b>	<b>16</b>	

## Fall Semester #2

Courses	Credits	Prerequisites and Corequisites <sup>1</sup>
<b>BU-103 Intermediate Accounting I</b>	4	Prerequisite: BU-102 (C or better)
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
One course from Flexible Core 2A, 2B, or 2D	3	Check individual courses for prerequisites and corequisites
<b>Total credits for semester</b>	<b>16</b>	

## Spring Semester #2

Courses	Credits	Prerequisites and Corequisites <sup>1</sup>
BU-104 Intermediate Accounting II	3	Prerequisite: BU 103
BU-110 Cost Accounting	4	Prerequisite: BU-102 (C or better)
BU-701 Principles of Finance	3	Prerequisite: ECON-101 or ECON-102
One course from Required Core 1C: Life & Physical Sciences	3-4	Check individual courses for prerequisites and corequisites
Science Laboratory course <sup>3</sup>	0-1	Corequisite: 3-credit Science course in Required Core 1C
<b>Total credits for semester</b>	<b>14</b>	
<b>Total credits required for the A.A.S. in Accounting</b>	<b>60</b>	

### 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. Students planning to transfer to an accounting program at a four-year institution are strongly recommended to complete a calculus course prior to transfer.  
Students should check with the institution to which they plan to transfer regarding the calculus course that will satisfy their requirements.
3. 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.