

## 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 **developmental English and math**. An additional map is available for students who start at a higher level. 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 (ALP section)</b> (Required Core 1A - English Composition)	3	Pre/corequisite: Must satisfy developmental requirement in English or be co-enrolled in ENGL-99
<b>ENGL-99 Developing Competence in College Reading, Writing, &amp; Study Skills</b>	0 (4 eq.)	Corequisite: ENGL-101
<b>MA-119 College Algebra</b> (Required Core 1B: Mathematical and Quantitative Reasoning)	3	Pre/corequisite: Must satisfy developmental requirement in math or be co-enrolled in MA-10 ALP
<b>MA-10 ALP Elementary Algebra</b>	0 (2 eq.)	Corequisite: MA-119
<b>BU-101 Principles of Accounting I</b>	4	None
<b>Total credits for semester</b>	<b>10 + 6 eq</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
<b>MA-121 Elementary Trigonometry</b>	1	Corequisite: MA-119
<b>BU-102 Principles of Accounting II</b>	4	Prerequisite: BU-101 with grade of C- or better
<b>CIS-101 Introduction to Microcomputer Applications</b>	3	None
<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>14</b>	

## Summer Session

Courses	Credits	Prerequisites and Corequisites <sup>1</sup>
One course from Required Core 1C: Life & Physical Sciences	3-4	Check individual courses for prerequisites and corequisites
Science Laboratory course <sup>2</sup>	0-1	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
<b>Total credits for session</b>	<b>7</b>	

## Fall Semester #2

Courses	Credits	Prerequisites and Corequisites <sup>1</sup>
<b>BU-103 Intermediate Accounting I</b>	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
<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-301 Business Law	3	Prerequisite: Complete developmental requirements in English
BU-701 Principles of Finance	3	Prerequisite: ECON-101 or ECON-102
<b>Total credits for semester</b>	<b>13</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. 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.