



ASSOCIATE OF APPLIED BUSINESS

ACCOUNTING – CORPORATE MAJOR

1718 Catalog
Effective Summer 2017

2001

The catalog in force is assigned to students based on the academic year they first applied to the college, and changes only when students change their major or request the change in writing. Refer to Policy No. 3357:15-13-06.

Business and Information Technology Division

Accounting and Finance Department

TECHNICAL Course Number	Course Title	Credits	Pre- and Co-Requisites	Completed Sem./Year
ACC132	Financial Accounting*	4	BUS124	
ACC133	Managerial Accounting	4	ACC132	
ACC221	Intermediate Accounting I	4	ACC132	
ACC222	Intermediate Accounting II	3	ACC221	
ACC223	Cost Accounting	4	ACC133	
ACC238	Financial Statement Analysis ▲	4	ACC133	
ACC228	Business Taxation	4	ACC132	
TECHNICAL ELECTIVES: Choose two (2) courses				
ACC226	Advanced Accounting	3	pre-co-ACC222	
ACC227	Payroll Accounting	3	pre-co-ACC121 or pre-co-ACC132	
ACC229	Computerized Accounting Applications	3	(AOT226 or ITD122) and (ACC121 or ACC132)	
ACC232	Governmental and Not-For-Profit Accounting	3	ACC132	
ACC234	Advanced Payroll ▲	3	ACC227	
ACC235	Forensic Accounting	3		
ACC240	CMA Exam Part 1 Review Course ▲	3	pre-co-ACC223	
ACC241	CMA Exam Part 2 Review Course ▲	3	pre-co-ACC223	
BTD223	Business Co-op	3	<i>Department Chair Approval</i>	
Total		33		
NON-TECH Course Number	Course Title	Credits	Pre- and Co-Requisites	Completed Sem./Year
SSC101	Student Success Seminar^^	1	<i>Take first semester</i>	
ACC130	Business Law and Ethics	3		
ACC225 or ACC237	Auditing♦ or Fraud Examination♦▲	4 or 3	pre-co-ACC222 ACC133	
AOT226	Spreadsheet - Microsoft Excel^	3	ITD100 or Proficiency	
BUS124	Business Analysis with Algebra**	3		
BUS221	Microeconomics^	3	IDS102 or Proficiency	
COM121	Effective Speaking	3		
ENG124	College Composition^	3	ENG011 or Proficiency	
FIN220	Business Finance	3	ACC133	
MTH124	Statistics^	3	MTH093 or co-MTH024 or Proficiency	
	<i>Select one (1) Arts & Humanities Elective from the list below ¹</i>	3	<i>Check for prerequisites</i>	
Total		31-32		
TOTAL CREDIT HOURS		64-65		

^Based upon SSC placement score

^^To promote student success, this course should be taken in the first semester

*Students may elect to take ACC121 Principles of Accounting as an introduction to accounting prior to taking this course.

**BUS124 is the equivalent to BUS123. Students who have successfully completed BUS123 do not need to take BUS124.

♦Course should be chosen following consultation with academic advisor.

▲ Course offerings vary by semester. Please see your academic advisor for availability.

¹ Arts & Humanities Elective: HIS121, HIS122, ENG233, ENG234, ENG235, ENG236, ENG237, ENG240, ENG241, PHL122 or SOC225

PART-TIME STUDENT ADVISING NOTES

Academic Advising

Students should make an appointment to see their advisor before registering for classes each semester. They should have prepared a completed registration form, including courses they wish to take, prior to this meeting.

Course Sequence

The semester-by-semester listing below provides the normal scheduling option for part-time associate degree students who plan to finish in eight semesters.

<u>First Semester</u>		<u>Credit Hours</u>	<u>Pre- and Co-requisites</u>
SSC101	Student Success Seminar^^	1	Take first semester
ENG124	College Composition^	3	ENG011 or Proficiency
BUS124	Business Analysis with Algebra**	3	
		7	
<u>Second Semester</u>			
ACC132	Financial Accounting*	4	BUS124
COM121	Effective Speaking	3	
AOT226	Spreadsheet - Microsoft Excel^	3	ITD100 or Proficiency
		10	
<u>Third Semester</u>			
ACC133	Managerial Accounting	4	ACC132
ACC221	Intermediate Accounting I	4	ACC132
		8	
<u>Fourth Semester</u>			
ACC223	Cost Accounting	4	ACC133
ACC222	Intermediate Accounting II	3	ACC221
		7	
<u>Fifth Semester</u>			
<i>Arts & Humanities Elective</i> ¹		3	Check for prerequisites
MTH124	Statistics^	3	MTH093 or co-MTH024 or Proficiency
ACC228	Business Taxation	4	ACC132
		10	
<u>Sixth Semester</u>			
BUS221	Microeconomics^	3	IDS102 or Proficiency
<i>Technical Elective</i> ²		3	Check for prerequisites
		6	
<u>Seventh Semester</u>			
ACC130	Business Law and Ethics	3	
ACC225	Auditing♦	4	pre-co-ACC222
or	or	or	
ACC237	Fraud Examination♦▲	3	ACC133
ACC238	Financial Statement Analysis ▲	4	ACC133
		10-11	
<u>Eighth Semester</u>			
FIN220	Business Finance	3	ACC133
<i>Technical Elective</i> ²		3	Check for prerequisites
		6	
	TOTAL CREDITS	64-65	

^Based upon SSC placement score

^^To promote student success, this course should be taken in the first semester

*Students may elect to take ACC121 Principles of Accounting as an introduction to accounting prior to taking this course.

**BUS124 is the equivalent to BUS123. Students who have successfully completed BUS123 do not need to take BUS124.

♦Course should be chosen following consultation with academic advisor.

▲ Course offerings vary by semester. Please see your academic advisor for availability.

¹ Arts & Humanities Elective: HIS121, HIS122, ENG233, ENG234, ENG235, ENG236, ENG237, ENG240, ENG241, PHL122 or SOC225

² Technical Electives: ACC226, ACC227, ACC229, ACC232, ACC234, ACC235, ACC240, ACC241, BTD223