



# ASSOCIATE OF APPLIED BUSINESS

## ACCOUNTING – CORPORATE MAJOR

*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. 3357:15-13-28.*

**1819 Catalog**  
Effective Summer 2018

**2001**

Business and Information Technology Division

Accounting and Finance Department

TECHNICAL Course Number	Course Title	Credits	Pre- and Co-Requisites	Completed Sem./Year
ACC131	Taxation I	4	pre-co-ACC132	
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	
<b>TECHNICAL ELECTIVES: Choose two (2) courses</b>				
ACC226	Advanced Accounting	3	pre-co-ACC222	
ACC227	Payroll Accounting	3	pre-co-ACC121 <b>or</b> pre-co-ACC132	
ACC229	Computerized Accounting Applications	3	(AOT226 or ITD122) <b>and</b> (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	
<b>Total</b>		<b>33</b>		
NON-TECH Course Number	Course Title	Credits	Pre- and Co-Requisites	Completed Sem./Year
SSC101	Student Success Seminar^^	1	Take first semester	
ACC130	Business Law and Ethics	3		
ACC225 <b>or</b> ACC237	Auditing♦ <b>or</b> Fraud Examination♦▲	4 <b>or</b> 3	pre-co-ACC222  ACC133	
AOT226	Spreadsheet - Microsoft Excel^	3	ITD100 <b>or</b> Proficiency	
BUS124	Business Analysis with Algebra^**	3	(MTH092 <b>or</b> proficiency) <b>and</b> (IDS102 <b>or</b> proficiency)	
BUS221	Microeconomics^	3	IDS102 <b>or</b> Proficiency	
COM121	Effective Speaking	3		
ENG124	College Composition^	3	Co-ENG024 <b>or</b> Co-ENG011 <b>or</b> Proficiency	
FIN220	Business Finance	3	ACC133	
MTH124	Statistics^	3	MTH093 <b>or</b> Pre-Co-MTH024 <b>or</b> Proficiency	
	Select one (1) Arts & Humanities Elective from the list below <sup>1</sup>	3	Check for prerequisites	
<b>Total</b>		<b>31-32</b>		
<b>TOTAL CREDIT HOURS</b>		<b>64-65</b>		

^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.

<sup>1</sup> Arts & Humanities Elective: ENG233, ENG234, ENG235, ENG236, ENG237, ENG241, HIS121, HIS122, HIS221, HIS222, PHL122, 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	<i>Take first semester</i>
ENG124	College Composition^	3	Co-ENG024 <b>or</b> Co-ENG011 <b>or</b> Proficiency
BUS124	Business Analysis with Algebra^**	<u>3</u>	(MTH092 <b>or</b> proficiency) <b>and</b> (IDS102 <b>or</b> proficiency)
		<b>7</b>	
<u>Second Semester</u>			
ACC132	Financial Accounting*	4	BUS124
COM121	Effective Speaking	3	
AOT226	Spreadsheet - Microsoft Excel^	<u>3</u>	ITD100 <b>or</b> Proficiency
		<b>10</b>	
<u>Third Semester</u>			
ACC133	Managerial Accounting	4	ACC132
ACC221	Intermediate Accounting I	<u>4</u>	ACC132
		<b>8</b>	
<u>Fourth Semester</u>			
ACC223	Cost Accounting	4	ACC133
ACC222	Intermediate Accounting II	<u>3</u>	ACC221
		<b>7</b>	
<u>Fifth Semester</u>			
<i>Arts &amp; Humanities Elective<sup>1</sup></i>		3	<i>Check for prerequisites</i> MTH093 <b>or</b> Pre-Co-MTH024 <b>or</b> Proficiency pre-co-ACC132
MTH124	Statistics^	3	
ACC131	Taxation I	<u>4</u>	
		<b>10</b>	
<u>Sixth Semester</u>			
BUS221	Microeconomics^	3	IDS102 <b>or</b> Proficiency
<i>Technical Elective<sup>2</sup></i>		<u>3</u>	<i>Check for prerequisites</i>
		<b>6</b>	
<u>Seventh Semester</u>			
ACC130	Business Law and Ethics	3	
ACC225	Auditing♦	4	pre-co-ACC222
<b>or</b>	<b>or</b>	<b>or</b>	
ACC237	Fraud Examination♦▲	3	ACC133
ACC238	Financial Statement Analysis ▲	<u>4</u>	ACC133
		<b>10-11</b>	
<u>Eighth Semester</u>			
FIN220	Business Finance	3	ACC133
<i>Technical Elective<sup>2</sup></i>		<u>3</u>	<i>Check for prerequisites</i>
		<b>6</b>	
<b>TOTAL CREDITS</b>		<b>64-65</b>	

^Based upon SSC placement score

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

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\*\*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.

<sup>1</sup> Arts & Humanities Elective: ENG233, ENG234, ENG235, ENG236, ENG237, ENG241, HIS121, HIS122, HIS221, HIS222, PHL122, SOC225

<sup>2</sup> Technical Electives: ACC226, ACC227, ACC229, ACC232, ACC234, ACC235, ACC240, ACC241