



**ASSOCIATE OF APPLIED BUSINESS
ACCOUNTING – TAX 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.

1920 Catalog
Effective Summer 2019

2007

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	
ACC227	Payroll Accounting	3	pre-co-ACC121 or pre-co-ACC132	
ACC231	Taxation II	3	ACC131	
ACC234	Advanced Payroll▲	3	ACC227	
Total		32		
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 or ACC133	
AOT226	Spreadsheet - Microsoft Excel^	3	ITD100 or Proficiency	
BUS124	Business Analysis with Algebra^**	3	(MTH092 or proficiency) and (IDS102 or proficiency)	
BUS221	Microeconomics^	3	IDS102 or Proficiency	
COM121	Effective Speaking	3		
ENG124	College Composition^	3	Co-ENG024 or Co-ENG011 or Proficiency	
FIN220	Business Finance	3	ACC133	
MTH124	Statistics^	3	MTH093 or Pre-Co-MTH024 or Proficiency	
	<i>Select one (1) Arts & Humanities Elective from the list below¹</i>	3	<i>Check for prerequisites</i>	
Total		31-32		
TOTAL CREDIT HOURS		63-64		

^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: 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 or Co-ENG011 or Proficiency
BUS124	Business Analysis with Algebra ^{^^*}	<u>3</u>	(MTH092 or proficiency) and (IDS102 or proficiency)
		7	
<u>Second Semester</u>			
AOT226	Spreadsheet - Microsoft Excel [^]	3	ITD100 or Proficiency
ACC132	Financial Accounting*	4	BUS124
COM121	Effective Speaking	<u>3</u>	
		10	
<u>Third Semester</u>			
ACC221	Intermediate Accounting I	4	ACC132
ACC133	Managerial Accounting	<u>4</u>	ACC132
		8	
<u>Fourth Semester</u>			
ACC222	Intermediate Accounting II	3	ACC221
ACC223	Cost Accounting	<u>4</u>	ACC133
		7	
<u>Fifth Semester</u>			
ACC130	Business Law and Ethics	3	
ACC131	Taxation I	<u>4</u>	pre-co-ACC132
		7	
<u>Sixth Semester</u>			
<i>Arts & Humanities Elective^l</i>		3	<i>Check for prerequisites</i>
ACC227	Payroll Accounting	3	pre-co-ACC121 or pre-co-ACC132
ACC231	Taxation II	<u>3</u>	ACC131
		9	
<u>Seventh Semester</u>			
BUS221	Microeconomics [^]	3	IDS102 or Proficiency
MTH124	Statistics [^]	3	MTH093 or Pre-Co-MTH024 or Proficiency
ACC234	Advanced Payroll▲	<u>3</u>	ACC227
		9	
<u>Eighth Semester</u>			
ACC225	Auditing◆	4	pre-co-ACC222
or	or	or	or
ACC237	Fraud Examination◆▲	3	ACC133
FIN220	Business Finance	<u>3</u>	ACC133
		6-7	
	TOTAL CREDITS	63-64	

[^]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.

^lArts & Humanities Elective: ENG233, ENG234, ENG235, ENG236, ENG237, ENG241, HIS121, HIS122, HIS221, HIS222, PHL122, SOC225