



**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.*

**2021 Catalog**  
Effective Summer 2020

**2007**

*Business and Information Technology Division*

*Accounting and Finance Department*

| <b>TECHNICAL<br/>Course Number</b> | <b>Course Title</b>                                                                  | <b>Credits</b>      | <b>Pre- and Co-Requisites</b>                                               | <b>Completed<br/>Sem./Year</b> |
|------------------------------------|--------------------------------------------------------------------------------------|---------------------|-----------------------------------------------------------------------------|--------------------------------|
| 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                                                                   | 4                   | pre-co-ACC121 <b>or</b><br>pre-co-ACC132                                    |                                |
| ACC231                             | Taxation II                                                                          | 3                   | ACC131                                                                      |                                |
| <b>Total</b>                       |                                                                                      | <b>30</b>           |                                                                             |                                |
| <b>NON-TECH<br/>Course Number</b>  | <b>Course Title</b>                                                                  | <b>Credits</b>      | <b>Pre- and Co-Requisites</b>                                               | <b>Completed<br/>Sem./Year</b> |
| SSC101                             | Student Success Seminar^^                                                            | 1                   | <i>Take first semester</i>                                                  |                                |
| ACC130                             | Business Law and Ethics                                                              | 3                   |                                                                             |                                |
| ACC225<br><b>or</b><br>ACC237      | Auditing♦<br><b>or</b><br>Fraud Examination♦▲                                        | 4<br><b>or</b><br>3 | pre-co-ACC222<br><b>or</b><br>ACC133                                        |                                |
| AOT226                             | Spreadsheet - Microsoft Excel^                                                       | 3                   | ITD100 <b>or</b> Proficiency                                                |                                |
| BUS124                             | Business Analysis with Algebra^                                                      | 3                   | (MTH022 <b>or</b> proficiency) <b>and</b><br>(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<br><b>or</b> Proficiency                      |                                |
| FIN220                             | Business Finance                                                                     | 3                   | ACC133                                                                      |                                |
| MTH124                             | Statistics^                                                                          | 3                   | Pre-co-MTH024 <b>or</b> MTH022<br><b>or</b> Proficiency                     |                                |
|                                    | <i>Select one (1) Arts &amp; Humanities Elective from the list below<sup>1</sup></i> | 3                   | <i>Check for prerequisites</i>                                              |                                |
| <b>Total</b>                       |                                                                                      | <b>31-32</b>        |                                                                             |                                |
| <b>TOTAL CREDIT HOURS</b>          |                                                                                      | <b>61-62</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.

♦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

## 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><br>Proficiency                      |
| BUS124                                            | Business Analysis with Algebra^ | <u>3</u>            | (MTH022 <b>or</b> proficiency) <b>and</b><br>(IDS102 <b>or</b> proficiency) |
|                                                   |                                 | <b>7</b>            |                                                                             |
| <u>Second Semester</u>                            |                                 |                     |                                                                             |
| AOT226                                            | Spreadsheet - Microsoft Excel^  | 3                   | ITD100 <b>or</b> Proficiency                                                |
| ACC132                                            | Financial Accounting*           | 4                   | BUS124                                                                      |
| MTH124                                            | Statistics^                     | <u>3</u>            | Pre-co-MTH024 <b>or</b> MTH022<br><b>or</b> Proficiency                     |
|                                                   |                                 | <b>10</b>           |                                                                             |
| <u>Third Semester</u>                             |                                 |                     |                                                                             |
| ACC221                                            | Intermediate Accounting I       | 4                   | ACC132                                                                      |
| ACC133                                            | Managerial Accounting           | <u>4</u>            | ACC132                                                                      |
|                                                   |                                 | <b>8</b>            |                                                                             |
| <u>Fourth Semester</u>                            |                                 |                     |                                                                             |
| ACC222                                            | Intermediate Accounting II      | 3                   | ACC221                                                                      |
| ACC223                                            | Cost Accounting                 | <u>4</u>            | ACC133                                                                      |
|                                                   |                                 | <b>7</b>            |                                                                             |
| <u>Fifth Semester</u>                             |                                 |                     |                                                                             |
| ACC130                                            | Business Law and Ethics         | 3                   |                                                                             |
| ACC131                                            | Taxation I                      | <u>4</u>            | pre-co-ACC132                                                               |
|                                                   |                                 | <b>7</b>            |                                                                             |
| <u>Sixth Semester</u>                             |                                 |                     |                                                                             |
| <i>Arts &amp; Humanities Elective<sup>l</sup></i> |                                 | 3                   | <i>Check for prerequisites</i>                                              |
| ACC227                                            | Payroll Accounting              | 4                   | pre-co-ACC121 <b>or</b><br>pre-co-ACC132                                    |
| ACC231                                            | Taxation II                     | <u>3</u>            | ACC131                                                                      |
|                                                   |                                 | <b>10</b>           |                                                                             |
| <u>Seventh Semester</u>                           |                                 |                     |                                                                             |
| BUS221                                            | Microeconomics^                 | 3                   | IDS102 <b>or</b> Proficiency                                                |
| COM121                                            | Effective Speaking              | <u>3</u>            |                                                                             |
|                                                   |                                 | <b>6</b>            |                                                                             |
| <u>Eighth Semester</u>                            |                                 |                     |                                                                             |
| ACC225                                            | Auditing♦                       | 4                   | pre-co-ACC222                                                               |
| <b>or</b>                                         | <b>or</b>                       | <b>or</b>           | <b>or</b>                                                                   |
| ACC237                                            | Fraud Examination♦▲             | 3                   | ACC133                                                                      |
| FIN220                                            | Business Finance                | <u>3</u>            | ACC133                                                                      |
|                                                   |                                 | <b>6-7</b>          |                                                                             |
|                                                   | <b>TOTAL CREDITS</b>            | <b>61-62</b>        |                                                                             |

^Based upon SSC placement score.

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