



ASSOCIATE OF APPLIED BUSINESS

ACCOUNTING – CPA 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.

2023-24 Catalog

Effective Summer 2023

2002

Business, Engineering, and Information Technologies Division

Accounting and Finance Department

TECHNICAL Course Number	Course Title	Credits	Pre- and Co-Requisites	Completed Sem./Year
ACC131	Taxation I	4	ACC132	
ACC132	Financial Accounting*	4	pre-co-BUS124	
ACC133	Managerial Accounting	4	ACC132	
ACC221	Intermediate Accounting I	4	ACC132	
ACC222	Intermediate Accounting II	3	ACC221	
ACC225	Auditing	4	pre-co-ACC222	
ACC226	Advanced Accounting	3	pre-co-ACC221	
ACC231	Taxation II	3	ACC131	
ACC232	Governmental and Not-for-Profit Accounting	3	ACC221	
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		
ACC223	Cost Accounting	4	ACC133	
AOT226	Spreadsheet - Microsoft Excel^	3	ITD100 or Proficiency	
ACC238	Financial Statement Analysis	3	ACC133	
BUS124	Business Analysis with Algebra^	3	(MTH022 or MTH023 or proficiency) and (IDS102 or proficiency)	
BUS221	Microeconomics^	3	IDS102 or Proficiency	
ENG124	College Composition^	3	Co-ENG024 or Co-ENG011 or Proficiency	
FIN220	Business Finance	3	ACC133	
MTH124	Statistics^	3	Pre-co-MTH024 or MTH022 or Proficiency	
	<i>Select one (1) Arts & Humanities Elective from the list below ¹</i>	3	<i>Check for prerequisites</i>	
Total		32		
TOTAL CREDIT HOURS		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.

¹ Arts & Humanities Elective: ENG233, ENG234, ENG235, ENG236, ENG237, ENG241, HIS121, HIS122, HIS221, HIS222, PHL122

Students completing this degree may be eligible to also receive a Tax Preparer Career Enhancement Certificate (2017).

FULL-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 full-time associate degree students who plan to finish in two years.

<u>First Semester</u>		<u>Credit Hours</u>	<u>Pre- and Co-requisites</u>
SSC101	Student Success Seminar^^	1	<i>Take first semester</i>
BUS124	Business Analysis with Algebra^	3	(MTH022 or MTH023 or proficiency) and (IDS102 or proficiency)
ENG124	College Composition^	3	Co-ENG024 or Co-ENG011 or Proficiency
AOT226	Spreadsheet - Microsoft Excel^	3	ITD100 or Proficiency
ACC132	Financial Accounting*	<u>4</u>	pre-co-BUS124
		14	
<u>Second Semester</u>			
MTH124	Statistics^	3	pre-co-MTH024 or MTH022 or Proficiency
ACC133	Managerial Accounting	4	ACC132
ACC130	Business Law and Ethics	3	
ACC131	Taxation I	4	ACC132
BUS221	Microeconomics^	<u>3</u>	IDS102 or Proficiency
		17	
<u>Third Semester</u>			
ACC221	Intermediate Accounting I	4	ACC132
ACC238	Financial Statement Analysis	3	ACC133
ACC231	Taxation II	3	ACC131
FIN220	Business Finance	3	ACC133
ACC223	Cost Accounting	<u>4</u>	ACC133
		17	
<u>Fourth Semester</u>			
ACC222	Intermediate Accounting II	3	ACC221
ACC225	Auditing	4	pre-co-ACC222
ACC232	Governmental and Not-for-Profit Accounting	3	ACC221
<i>Arts & Humanities Elective¹</i>		3	<i>Check for prerequisites</i>
ACC226	Advanced Accounting	<u>3</u>	pre-co-ACC221
		16	
TOTAL CREDITS		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.

¹ Arts & Humanities Elective: ENG233, ENG234, ENG235, ENG236, ENG237, ENG241, HIS121, HIS122, HIS221, HIS222, PHL122