



**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.*

**2023-24 Catalog**  
Effective Summer 2023

**2007**

*Business, Engineering, and Information Technologies Division*

*Accounting and Finance Department*

<b>TECHNICAL Course Number</b>	<b>Course Title</b>	<b>Credits</b>	<b>Pre- and Co-Requisites</b>	<b>Completed Sem./Year</b>
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	
ACC223	Cost Accounting	4	ACC133	
ACC227	Payroll Accounting	4	pre-co-ACC121 <b>or</b> pre-co-ACC132	
ACC231	Taxation II	3	ACC131	
<b>Total</b>		<b>30</b>		
<b>NON-TECH Course Number</b>	<b>Course Title</b>	<b>Credits</b>	<b>Pre- and Co-Requisites</b>	<b>Completed Sem./Year</b>
SSC101	Student Success Seminar^^	1	<i>Take first semester</i>	
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 <b>or</b> ACC133	
AOT226	Spreadsheet - Microsoft Excel^	3	ITD100 <b>or</b> Proficiency	
BUS124	Business Analysis with Algebra^	3	(MTH022 <b>or</b> MTH023 <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	Pre-co-MTH024 <b>or</b> MTH022 <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

**Students completing this degree may be eligible to also receive an Enrolled Agent Certificate (2005) and a Tax Preparer Career Enhancement Certificate (2017).**

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>
AOT226	Spreadsheet - Microsoft Excel^	3	ITD100 <b>or</b> Proficiency
BUS124	Business Analysis with Algebra^	<u>3</u>	(MTH022 <b>or</b> MTH023 <b>or</b> proficiency)
		7	<b>and</b> (IDS102 <b>or</b> proficiency)
 <u>Second Semester</u>			
ENG124	College Composition^	3	Co-ENG024 <b>or</b> Co-ENG011 <b>or</b> Proficiency
ACC132	Financial Accounting*	4	pre-co-BUS124
MTH124	Statistics^	<u>3</u>	pre-co-MTH024 <b>or</b> MTH022
		10	<b>or</b> Proficiency
 <u>Third Semester</u>			
ACC130	Business Law and Ethics	3	
ACC131	Taxation I	<u>4</u>	ACC132
		7	
 <u>Fourth 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> pre-co-ACC132
ACC231	Taxation II	<u>3</u>	ACC131
		10	
 <u>Fifth Semester</u>			
ACC221	Intermediate Accounting I	4	ACC132
ACC133	Managerial Accounting	<u>4</u>	ACC132
		8	
 <u>Sixth Semester</u>			
ACC222	Intermediate Accounting II	3	ACC221
ACC223	Cost Accounting	<u>4</u>	ACC133
		7	
 <u>Seventh Semester</u>			
BUS221	Microeconomics^	3	IDS102 <b>or</b> Proficiency
COM121	Effective Speaking	<u>3</u>	
		6	
 <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
		6-7	
	<b>TOTAL CREDITS</b>	<b>61-62</b>	

^Based upon SSC placement score.

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♦Course should be chosen following consultation with academic advisor.

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