



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

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	
ACC223	Cost Accounting	4	ACC133	
ACC227	Payroll Accounting	4	pre-co-ACC121 or pre-co-ACC132	
ACC231	Taxation II	3	ACC131	
Total		30		
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	(MTH022 or MTH023 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	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		31-32		
TOTAL CREDIT HOURS		61-62		

^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.

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 an Enrolled Agent Certificate (2005) and 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>
ENG124	College Composition^	3	Co-ENG024 or Co-ENG011 or Proficiency
BUS124	Business Analysis with Algebra^	3	(MTH022 or MTH023 or proficiency) and (IDS102 or proficiency)
ACC132	Financial Accounting*	4	pre-co-BUS124
AOT226	Spreadsheet - Microsoft Excel^	<u>3</u>	ITD100 or Proficiency
		14	
<u>Second Semester</u>			
ACC130	Business Law and Ethics	3	
	<i>Arts & Humanities Elective¹</i>	3	<i>Check for prerequisites</i>
MTH124	Statistics^	3	pre-co-MTH024 or MTH022 or Proficiency
ACC227	Payroll Accounting	4	pre-co-ACC121 or pre-co-ACC132
ACC131	Taxation I	<u>4</u>	ACC132
		17	
<u>Third Semester</u>			
COM121	Effective Speaking	3	
ACC221	Intermediate Accounting I	4	ACC132
ACC133	Managerial Accounting	4	ACC132
BUS221	Microeconomics^	3	IDS102 or Proficiency
ACC231	Taxation II	<u>3</u>	ACC131
		17	
<u>Fourth Semester</u>			
ACC222	Intermediate Accounting II	3	ACC221
ACC223	Cost Accounting	4	ACC133
ACC225	Auditing♦	4	pre-co-ACC222
or	or	or	or
ACC237	Fraud Examination♦▲	3	ACC133
FIN220	Business Finance	<u>3</u>	ACC133
		13-14	
TOTAL CREDITS		61-62	

^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.

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