



ASSOCIATE OF APPLIED BUSINESS

ACCOUNTING – FORENSIC ACCOUNTING 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

2011

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	
ACC223	Cost Accounting	4	ACC133	
ACC235	Forensic Accounting▲	3		
ACC237	Fraud Examination▲	3	ACC133	
ACC238	Financial Statement Analysis	3	ACC133	
CFS137	Computer Crime and Investigation	3	NET120	
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		
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	
CFS175	White Collar Crime	3		
COM121	Effective Speaking	3		
ENG124	College Composition^	3	Co-ENG024 or Co-ENG011 or Proficiency	
MTH124	Statistics^	3	pre-co-MTH024 or MTH022 or Proficiency	
NET120	PC Upgrading and Maintenance	3		
	<i>Select one (1) Arts & Humanities Elective from the list below¹</i>	3	<i>Check for prerequisites</i>	
Total		31		
TOTAL CREDIT HOURS		63		

^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 offerings vary by semester. Please see your academic advisor for availability.

▲+ Spring only courses. Please see your academic advisor for availability.

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

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>			
BUS221	Microeconomics^	3	IDS102 or Proficiency
COM121	Effective Speaking	3	
NET120	PC Upgrading and Maintenance	3	
ACC235	Forensic Accounting▲	3	
ACC130	Business Law and Ethics	3	
MTH124	Statistics^	<u>3</u>	pre-co-MTH024 or MTH022 or Proficiency
		18	
<u>Third Semester</u>			
ACC221	Intermediate Accounting I	4	ACC132
ACC133	Managerial Accounting	4	ACC132
ACC131	Taxation I	4	ACC132
CFS175	White Collar Crime	<u>3</u>	
		15	
<u>Fourth Semester</u>			
ACC237	Fraud Examination▲	3	ACC133
ACC223	Cost Accounting	4	ACC133
ACC238	Financial Statement Analysis	3	ACC133
CFS137	Computer Crime and Investigation	3	NET120
<i>Arts & Humanities Elective¹</i>		<u>3</u>	<i>Check for prerequisites</i>
		16	
TOTAL CREDITS		63	

^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 offerings vary by semester. Please see your academic advisor for availability

▲+ Spring only courses. Please see your academic advisor for availability.

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