



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.*

2024-25 Catalog  
Effective Summer 2024

**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	
ACC222	Intermediate Accounting II	3	ACC221	
ACC237	Forensic Accounting and Fraud Examination^	3	IDS102 <b>or</b> Proficiency	
ACC238	Financial Statement Analysis	3	ACC133	
CFS137	Computer Crime and Investigation	3	NET120	
FIN221	Investment and Securities	3	ACC132	
<b>Total</b>		<b>31</b>		
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 <b>or</b> Proficiency	
BUS124	Business Analysis^	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	
CFS175	White Collar Crime	3		
COM121	Effective Speaking	3		
ENG124	College Composition^	3	Co-ENG024 <b>or</b> Co-ENG011 <b>or</b> Proficiency	
MTH124 <b>or</b> MTH125	Statistics^ <b>or</b> College Algebra^	3 <b>or</b> 4	<i>Check for prerequisites</i>	
NET120	PC Upgrading and Maintenance	3		
	<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>62-63</b>		

^Based upon SSC placement score

^^To promote student success, this course should be taken in the first semester

\*Student may elect to take ACC121 Introduction to Accounting prior to taking this course.

<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>
AOT226	Spreadsheet - Microsoft Excel^	3	ITD100 <b>or</b> Proficiency
BUS124	Business Analysis^	<u>3</u>	(MTH022 <b>or</b> MTH023 <b>or</b> proficiency) <b>and</b> (IDS102 <b>or</b> proficiency)
		<b>7</b>	
<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
COM121	Effective Speaking	<u>3</u>	
		<b>10</b>	
<u>Third Semester</u>			
MTH124	Statistics^	3	
<b>or</b>	<b>or</b>	<b>or</b>	<i>Check for prerequisites</i>
MTH125	College Algebra^	4	
FIN221	Investment and Securities	3	ACC132
ACC133	Managerial Accounting	<u>4</u>	ACC132
		<b>10-11</b>	
<u>Fourth Semester</u>			
ACC130	Business Law and Ethics	3	
NET120	PC Upgrading and Maintenance	<u>3</u>	
		<b>6</b>	
<u>Fifth Semester</u>			
ACC221	Intermediate Accounting I	4	ACC132
ACC131	Taxation I	<u>4</u>	ACC132
		<b>8</b>	
<u>Sixth Semester</u>			
BUS221	Microeconomics^	3	IDS102 <b>or</b> Proficiency
ACC222	Intermediate Accounting II	3	ACC221
ACC237	Forensic Accounting and Fraud Examination^	<u>3</u>	IDS102 <b>or</b> Proficiency
		<b>9</b>	
<u>Seventh Semester</u>			
ACC238	Financial Statement Analysis	3	ACC133
CFS137	Computer Crime and Investigation	<u>3</u>	NET120
		<b>6</b>	
<u>Eighth Semester</u>			
CFS175	White Collar Crime	3	
<i>Arts &amp; Humanities Elective</i> <sup>1</sup>		<u>3</u>	<i>Check for prerequisites</i>
		<b>6</b>	
	<b>TOTAL CREDITS</b>	<b>62-63</b>	

^Based upon SSC placement score

^^To promote student success, this course should be taken in the first semester

\*Student may elect to take ACC121 Introduction to Accounting prior to taking this course.

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