

 	<p style="text-align: center;"><b>ASSOCIATE OF APPLIED BUSINESS</b></p> <p style="text-align: center;"><b>ACCOUNTING – CORPORATE MAJOR</b></p> <p style="text-align: center;"><i>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.</i></p>	<b>2025-26 Catalog</b> Effective Summer 2025
		<h1>2001</h1>

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	
ACC238	Financial Statement Analysis	3	ACC133	
<b>TECHNICAL ELECTIVES: Choose two (2) courses</b>				
ACC226	Advanced Accounting	3	pre-co-ACC221	
ACC227	Payroll Accounting	3	pre-co-ACC121 <b>or</b> pre-co-ACC132	
ACC229	Accounting Software and Analytics	3	pre-(ACC121 or ACC132) <b>and</b> pre-co-(AOT226 or ITD122)	
ACC232	Governmental and Not-For-Profit Accounting	3	ACC221	
<b>Total</b>		<b>32</b>		
NON-TECH Course Number	Course Title	Credits	Pre- and Co-Requisites	Completed Sem./Year
SSC101	Student Success Seminar^^	1	Take first semester	
ACC130	Business Law and Ethics	3		
ACC225 <b>or</b> ACC237	Auditing♦ <b>or</b> Forensic Accounting and Fraud Examination♦^	4 <b>or</b> 3	pre-co-ACC222 <b>or</b> IDS102 <b>or</b> Proficiency	
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	
COM121 <b>or</b> COM122 <b>or</b> ENG230	Effective Speaking <b>or</b> Interpersonal Communication <b>or</b> Business Communication	3 <b>or</b> 3 <b>or</b> 3	Check for prerequisites	
ENG124	College Composition^	3	Co-ENG024 <b>or</b> Co-ENG011 <b>or</b> Proficiency	
FIN220	Business Finance	3	ACC133	
MTH124 <b>or</b> MTH125	Statistics^ <b>or</b> College Algebra^	3 <b>or</b> 4	Check for prerequisites	
	Select one (1) Arts & Humanities Elective from the list below <sup>1</sup>	3	Check for prerequisites	
<b>Total</b>		<b>31-33</b>		
<b>TOTAL CREDIT HOURS</b>		<b>63-65</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.

♦Course should be chosen following consultation with academic advisor.

<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 a Bookkeeping Certificate (2004) and a QuickBooks/Payroll Career Enhancement Certificate (2018).**

### 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>
		<b>7</b>	(IDS102 <b>or</b> proficiency)
<b>10-11</b>			
<u>Second Semester</u>			
ACC132	Financial Accounting*	4	pre-co-BUS124
MTH124	Statistics^	3	
<b>or</b>	<b>or</b>	<b>or</b>	<i>Check for prerequisites</i>
MTH125	College Algebra^	4	
ENG124	College Composition^	<u>3</u>	Co-ENG024 <b>or</b> Co-ENG011 <b>or</b> Proficiency
		<b>10-11</b>	
<u>Third Semester</u>			
ACC133	Managerial Accounting	4	ACC132
ACC221	Intermediate Accounting I	<u>4</u>	ACC132
		<b>8</b>	
<u>Fourth Semester</u>			
ACC223	Cost Accounting	4	ACC133
ACC222	Intermediate Accounting II	<u>3</u>	ACC221
		<b>7</b>	
<u>Fifth Semester</u>			
<i>Arts &amp; Humanities Elective <sup>1</sup></i>		3	<i>Check for prerequisites</i>
COM121	Effective Speaking	3	
<b>or</b>	<b>or</b>	<b>or</b>	
COM122	Interpersonal Communication	3	<i>Check for prerequisites</i>
<b>or</b>	<b>or</b>	<b>or</b>	
ENG230	Business Communication	3	
ACC131	Taxation I	<u>4</u>	ACC132
		<b>10</b>	
<u>Sixth Semester</u>			
BUS221	Microeconomics^	3	IDS102 <b>or</b> Proficiency
<i>Technical Elective <sup>2</sup></i>		<u>3</u>	<i>Check for prerequisites</i>
		<b>6</b>	
<u>Seventh Semester</u>			
ACC130	Business Law and Ethics	3	
ACC225	Auditing♦	4	pre-co-ACC222
<b>or</b>	<b>or</b>	<b>or</b>	<b>or</b>
ACC237	Forensic Accounting and Fraud Examination♦^	3	IDS102 <b>or</b> Proficiency
ACC238	Financial Statement Analysis	<u>3</u>	ACC133
		<b>9-10</b>	
<u>Eighth Semester</u>			
FIN220	Business Finance	3	ACC133
<i>Technical Elective<sup>2</sup></i>		<u>3</u>	<i>Check for prerequisites</i>
		<b>6</b>	
<b>TOTAL CREDITS</b>		<b>63-65</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.

♦Course should be chosen following consultation with academic advisor.

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

<sup>2</sup> *Technical Electives:* ACC226, ACC227, ACC229, ACC232