

 	<p style="text-align: center;">ASSOCIATE OF APPLIED BUSINESS</p> <p style="text-align: center;">ACCOUNTING – CPA MAJOR</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>	2025-26 Catalog Effective Summer 2025
		2002

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	
ACC225	Auditing	4	pre-co-ACC222	
ACC226	Advanced Accounting	3	pre-co-ACC221	
ACC231	Taxation II	3	ACC131	
ACC232	Governmental and Not-for-Profit Accounting	3	ACC221	
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		
ACC223	Cost Accounting	4	ACC133	
AOT226	Spreadsheet - Microsoft Excel^	3	ITD100 or Proficiency	
ACC238	Financial Statement Analysis	3	ACC133	
BUS124	Business Analysis^	3	(MTH022 or MTH023 or proficiency) and (IDS102 or proficiency)	
BUS221	Microeconomics^	3	IDS102 or Proficiency	
COM121 or COM122 or ENG230	Effective Speaking or Interpersonal Communication or Business Communication	3 or 3 or 3	<i>Check for prerequisites</i>	
ENG124	College Composition^	3	Co-ENG024 or Co-ENG011 or Proficiency	
MTH124 or MTH125	Statistics^ or College Algebra^	3 or 4	<i>Check for prerequisites</i>	
	<i>Select one (1) Arts & Humanities Elective from the list below¹</i>	3	<i>Check for prerequisites</i>	
Total		32-33		
TOTAL CREDIT HOURS		64-65		

^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.

¹ 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 or Proficiency
BUS124	Business Analysis^	<u>3</u>	(MTH022 or MTH023 or proficiency)
		7	and (IDS102 or proficiency)
<u>Second Semester</u>			
ENG124	College Composition^	3	Co-ENG024 or Co-ENG011 or
ACC132	Financial Accounting*	4	Proficiency
ACC130	Business Law and Ethics	<u>3</u>	pre-co-BUS124
		10	
<u>Third Semester</u>			
ACC133	Managerial Accounting	4	ACC132
MTH124	Statistics^	3	
or	or	or	<i>Check for prerequisites</i>
MTH125	College Algebra^	4	
COM121	Effective Speaking	3	
or	or	or	
COM122	Interpersonal Communication	3	<i>Check for prerequisites</i>
or	or	or	
ENG230	Business Communication	<u>3</u>	
		10-11	
<u>Fourth Semester</u>			
ACC131	Taxation I	4	ACC132
BUS221	Microeconomics^	<u>3</u>	IDS102 or Proficiency
		7	
<u>Fifth Semester</u>			
ACC231	Taxation II	3	ACC131
ACC221	Intermediate Accounting I	<u>4</u>	ACC132
		7	
<u>Sixth Semester</u>			
ACC222	Intermediate Accounting II	3	ACC221
ACC223	Cost Accounting	<u>4</u>	ACC133
		7	
<u>Seventh Semester</u>			
ACC232	Governmental and Not-for-Profit Accounting	3	ACC221
ACC238	Financial Statement Analysis	3	ACC133
<i>Arts & Humanities Elective</i> ¹		<u>3</u>	<i>Check for prerequisites</i>
		9	
<u>Eighth Semester</u>			
ACC225	Auditing	4	pre-co-ACC222
ACC226	Advanced Accounting	<u>3</u>	pre-co-ACC221
		7	
TOTAL CREDITS		64-65	

^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.

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