

 	<p style="text-align: center;"><b>ASSOCIATE OF APPLIED BUSINESS</b></p> <p style="text-align: center;"><b>ACCOUNTING – CPA 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>	<p style="text-align: center;"><b>2025-26 Catalog</b></p> <p style="text-align: center;">Effective Summer 2025</p> <hr/> <p style="text-align: center;"><b>2002</b></p>
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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	
<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	<i>Take first semester</i>	
ACC130	Business Law and Ethics	3		
ACC223	Cost Accounting	4	ACC133	
AOT226	Spreadsheet - Microsoft Excel^	3	ITD100 <b>or</b> Proficiency	
ACC238	Financial Statement Analysis	3	ACC133	
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	<i>Check for prerequisites</i>	
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>	
	<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>32-33</b>		
<b>TOTAL CREDIT HOURS</b>		<b>64-65</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.

<sup>1</sup> 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>
BUS124	Business Analysis^	3	(MTH022 <b>or</b> MTH023 <b>or</b> proficiency) <b>and</b> (IDS102 <b>or</b> proficiency)
ENG124	College Composition^	3	Co-ENG024 <b>or</b> Co-ENG011 <b>or</b> Proficiency
ACC130	Business Law and Ethics	3	
AOT226	Spreadsheet - Microsoft Excel^	3	ITD100 <b>or</b> Proficiency
ACC132	Financial Accounting*	<u>4</u>	pre-co-BUS124
		<b>17</b>	
<u>Second Semester</u>			
MTH124	Statistics^	3	
<b>or</b>	<b>or</b>	<b>or</b>	<i>Check for prerequisites</i>
MTH125	College Algebra^	4	
ACC133	Managerial Accounting	4	ACC132
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	4	ACC132
BUS221	Microeconomics^	<u>3</u>	IDS102 <b>or</b> Proficiency
		<b>17-18</b>	
<u>Third Semester</u>			
ACC221	Intermediate Accounting I	4	ACC132
ACC238	Financial Statement Analysis	3	ACC133
ACC231	Taxation II	3	ACC131
ACC223	Cost Accounting	<u>4</u>	ACC133
		<b>14</b>	
<u>Fourth Semester</u>			
ACC222	Intermediate Accounting II	3	ACC221
ACC225	Auditing	4	pre-co-ACC222
ACC232	Governmental and Not-for-Profit Accounting	3	ACC221
<i>Arts &amp; Humanities Elective <sup>1</sup></i>		3	<i>Check for prerequisites</i>
ACC226	Advanced Accounting	<u>3</u>	pre-co-ACC221
		<b>16</b>	
<b>TOTAL CREDITS</b>		<b>64-65</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.

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