

 	<p style="text-align: center;"><b>ASSOCIATE OF APPLIED BUSINESS</b></p> <p style="text-align: center;"><b>ACCOUNTING – TAX 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
		<b>2007</b>

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	
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)	
ACC231	Taxation II	3	ACC131	
<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		
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	<i>Check for prerequisites</i>	
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	<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>31-33</b>		
<b>TOTAL CREDIT HOURS</b>		<b>63-65</b>		

<sup>^</sup>Based upon SSC placement score.

<sup>^^</sup>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), an Enrolled Agent Certificate (2005), a Tax Preparer Career Enhancement Certificate (2017), and a QuickBooks/Payroll Career Enhancement Certificate (2018).**

**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>
ACC130	Business Law and Ethics	3	
ENG124	College Composition^	3	Co-ENG024 <b>or</b> Co-ENG011 <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)
ACC132	Financial Accounting*	4	pre-co-BUS124
AOT226	Spreadsheet - Microsoft Excel^	<u>3</u>	ITD100 <b>or</b> Proficiency
		<b>17</b>	
<u>Second Semester</u>			
<i>Arts &amp; Humanities Elective<sup>l</sup></i>		3	<i>Check for prerequisites</i>
MTH124	Statistics^	3	
<b>or</b>	<b>or</b>	<b>or</b>	<i>Check for prerequisites</i>
MTH125	College Algebra^	4	
ACC229	Accounting Software and Analytics	3	pre-(ACC121 or ACC132) <b>and</b> pre-co-(AOT226 or ITD122)
ACC227	Payroll Accounting	3	pre-co-ACC121 <b>or</b> pre-co-ACC132
ACC131	Taxation I	<u>4</u>	ACC132
		<b>16-17</b>	
<u>Third Semester</u>			
COM121	Effective Speaking	3	
<b>or</b>	<b>or</b>	<b>or</b>	<i>Check for prerequisites</i>
COM122	Interpersonal Communication	3	
<b>or</b>	<b>or</b>	<b>or</b>	
ENG230	Business Communication	3	
ACC221	Intermediate Accounting I	4	ACC132
ACC133	Managerial Accounting	4	ACC132
BUS221	Microeconomics^	3	IDS102 <b>or</b> Proficiency
ACC231	Taxation II	<u>3</u>	ACC131
		<b>17</b>	
<u>Fourth Semester</u>			
ACC222	Intermediate Accounting II	3	ACC221
ACC223	Cost Accounting	4	ACC133
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
FIN220	Business Finance	<u>3</u>	ACC133
		<b>13-14</b>	
<b>TOTAL CREDITS</b>		<b>63-65</b>	

See footnotes on front page.