

 	<p style="text-align: center;">ASSOCIATE OF APPLIED BUSINESS</p> <p style="text-align: center;">ACCOUNTING – FORENSIC ACCOUNTING 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
		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	
ACC225	Auditing	4	pre-co-ACC222	
ACC237	Forensic Accounting and Fraud Examination^	3	IDS102 or Proficiency	
ACC238	Financial Statement Analysis	3	ACC133	
CFS137	Computer Crime and Investigation	3	NET120	
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		
AOT226	Spreadsheet - Microsoft Excel^	3	ITD100 or Proficiency	
BUS124	Business Analysis^	3	(MTH022 or MTH023 or proficiency) and (IDS102 or proficiency)	
BUS221	Microeconomics^	3	IDS102 or Proficiency	
CFS175	White Collar Crime	3		
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>	
NET120	PC Upgrading and Maintenance	3		
	<i>Select one (1) Arts & Humanities Elective from the list below ¹</i>	3	<i>Check for prerequisites</i>	
Total		31-32		
TOTAL CREDIT HOURS		63-64		

^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

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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*	<u>4</u>	Proficiency
		7	pre-co-BUS124
<u>Third Semester</u>			
MTH124	Statistics^	3	<i>Check for prerequisites</i>
or	or	or	
MTH125	College Algebra^	4	
ACC133	Managerial Accounting	<u>4</u>	
		7-8	ACC132
<u>Fourth Semester</u>			
ACC221	Intermediate Accounting I	4	ACC132
ACC237	Forensic Accounting and Fraud Examination^	3	IDS102 or Proficiency
NET120	PC Upgrading and Maintenance	<u>3</u>	
		10	
<u>Fifth Semester</u>			
ACC130	Business Law and Ethics	3	
ACC131	Taxation I	<u>4</u>	ACC132
		7	
<u>Sixth Semester</u>			
ACC222	Intermediate Accounting II	3	ACC221
CFS175	White Collar Crime	3	
Arts & Humanities Elective ¹		<u>3</u>	<i>Check for prerequisites</i>
		9	
<u>Seventh Semester</u>			
ACC238	Financial Statement Analysis	3	ACC133
CFS137	Computer Crime and Investigation	3	NET120
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>	
		9	
<u>Eighth Semester</u>			
ACC225	Auditing	4	pre-co-ACC222
BUS221	Microeconomics^	3	IDS102 or Proficiency
		7	
TOTAL CREDITS		63-64	

^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