

**ACCOUNTING**  
**ASSOCIATE OF APPLIED SCIENCE DEGREE**  
**Catalog 2005-2007**

The primary objective of the Associate of Applied Science Accounting program is to provide the opportunity for students to develop high levels of technical and occupational preparation in the discipline of accounting. The two-year program requires course work in financial accounting, managerial accounting, income tax, intermediate accounting, and cost accounting. Upon graduation, the student will have the educational background for employment at the para- professional level. **Note:** A student must earn a "C" or higher in all courses designated with an asterisk (\*) to count toward the degree. **Note:** If Accuplacer scores indicate a need for Mathematics or Reading development courses, those courses should be completed before the student enrolls in ACCT 201 Fundamentals of Accounting I. Students who have previously taken BUED 123 (for 2 credit hours) will have met the degree requirements for this program. AOAP 123 (3 credit hours) is the new requirement. This degree program is accredited by the Association of Collegiate Business Schools and Programs (ACBSP).

<b>1st Semester</b>			<b>Credit Hour</b>	<b>Grade</b>	
___	ACCT	201*	Fundamentals of Accounting I	4	_____
___	BADM	114	Introduction to Business	3	_____
___	AOAP	115	Practical Business Math Procedures	3	_____
___	AOAP	123	Keyboarding I	3	_____
___	COSC	125	Business Microcomputer Applications	3	_____
				Total 16 credits	
<b>2nd Semester</b>					
___	ACCT	202*	Fundamentals of Accounting II	4	_____
___	ACCT	230	Practical Experience in Income Tax Prep. I	2	_____
___	COSC	116	Spreadsheets	3	_____
___	ENGL	111	Freshman Composition	3	_____
___	MATH	115	Intermediate Algebra and Applications	4	_____
___	_____	_____	Humanities/Social Science Elective	3	_____
				Total 19 credits	
<b>3<sup>rd</sup> Semester</b>					
___	ACCT	220	Accounting for Small Business	3	_____
___	ACCT	232	Income Tax-Income Tax of Individuals	3	_____
___	ACCT	242	Cost and Managerial Accounting I	3	_____
___	ECON	251*	Macroeconomics <b>OR</b>		
___	ECON	252*	Microeconomics	3	_____
___	ENGL	218	Advanced Technical Composition	3	_____
				Total 15 credits	
<b>4th Semester</b>					
___	ACCT	221	Intermediate Accounting I	3	_____
___	ACCT	243	Cost and Managerial Accounting II	3	_____
___	BADM	230*	Business Law	3	_____
___	BADM	233*	Principles of Management <b>OR</b>		
___	BADM	246*	Small Business Management	3	_____
___	ACCT	280	Cooperative Education	3	_____
___	SPCH	111	Interpersonal Communications	3	_____
				Total 18 credits	

**Total credit hours required for this degree is 68**