

ACCOUNTING
ASSOCIATE OF APPLIED SCIENCE DEGREE
Catalog 2008-2009

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, cost accounting, payroll and computerized accounting. Upon graduation, the student will have the educational background for employment at the paraprofessional level. While several of the courses listed below do transfer, this specific program has not been designed for transfer. **Note:** A student must earn a "C" or higher in all courses designated with an asterisk (*) to count toward the degree. If Accuplacer scores indicate a need for mathematics or reading or development courses, those courses, those should be completed before the student enrolls in ACCT 201 Fundamentals of Accounting I. Students have the option of taking both ACCT 175 and ACCT 176 in order to satisfy the requirements of ACCT 201. This degree program is accredited by the Association of Collegiate Business Schools and Programs (ACBSP).

			Credit Hour	Grade	
1st Semester					
_____	ACCT	201*	Fundamentals of Accounting I OR	4	_____
_____	ACCT	175*	Fundamentals of Accounting IA AND	(3)	_____
_____	ACCT	176*	Fundamentals of Accounting IB	(3)	_____
_____	ACCT	230	Tax Help I	2	_____
_____	AOAP	115*	Practical Business Math Procedures	3	_____
_____	AOAP	116*	Business English	3	_____
_____	BADM	114	Introduction to Business	3	_____
_____	COSC	125*	Business Microcomputer Applications	<u>3</u>	_____
			Total	18-20	
2nd Semester					
_____	ACCT	202*	Fundamentals of Accounting II	4	_____
_____	ACCT	216*	Spreadsheet Accounting	3	_____
_____	ACCT	218*	Computerized Accounting	3	_____
_____	ACCT	231	Tax Help II	2	_____
_____	ENGL	111	Freshman Composition	3	_____
_____	MATH	115	Intermediate Algebra and Applications	<u>4</u>	_____
			Total	19	
3rd Semester					
_____	ACCT	232*	Income Tax-Individuals and Proprietors	3	_____
_____	ACCT	242*	Cost and Managerial Accounting I	3	_____
_____	ECON	251*	Macroeconomics OR		_____
_____	ECON	252*	Microeconomics	3	_____
_____	ENGL	218	Advanced Technical Composition	3	_____
_____	_____	_____	Humanities/Social Science Elective**	<u>3</u>	_____
			Total	15	
4th Semester					
_____	ACCT	220	Payroll Accounting	3	_____
_____	ACCT	221	Intermediate Accounting I	3	_____
_____	ACCT	255	Certified Bookkeeper Capstone Course OR		_____
_____	ACCT	280	Cooperative Education	3	_____
_____	BADM	230*	Business Law	3	_____
_____	BADM	233*	Principles of Management OR		_____
_____	ENSB	265*	Small Business Operations	3	_____
_____	SPCH	111	Interpersonal Communications	<u>3</u>	_____
			Total	18	

Total credit hours required for this degree is 70-72

** See page 51, Humanities and Social Science Electives, 2008-2009, San Juan College catalog.