

ACCOUNTING
 Associate of Applied Science Degree
 Catalog 2010-2011

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 | 117* | Business Communication | 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 and 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 | _____ |
| _____ | COMM | 111 | Interpersonal Communications | <u>3</u> | _____ |
| | | | | Total 18 | |

Total credit hours required for this degree is 70-72

** See page 37, Humanities and Social Science Electives, 2010-2011, San Juan College catalog.