

## Associate in Applied Science in Accounting (2 + 2 Option)

### Careers in Accounting

Demand for people with accounting backgrounds is strong in all businesses and industries, including banks, insurance companies, hospitals, non-profit organizations, retail establishments, manufacturing plants, and governmental agencies. Position titles for graduates from the associate degree program include junior accountant, junior auditor, accounting clerk, cost accounting clerk, bookkeeper, payroll clerk, accounts receivable or payroll clerk, or management trainee.

### Program Learning Outcomes

These learning outcomes are established for the accounting program at the associate degree level:

1. Graduates will be prepared to obtain employment in the field of accounting and/or to advance in their career.
2. Graduates will have the skills necessary to adapt to emerging and rapid changes in business and technology and have a desire for lifelong learning.
3. Graduates will possess the necessary knowledge and skills to move into the baccalaureate degree program (if enrolled in the 2+2 program) which will ultimately lead to preparation for the Certified Public Accountancy (CPA) examination.
4. Graduates will demonstrate an understanding of: a) the preparation of financial statements, b) payroll preparation, c) maintaining financial data, d) the closing process, e) accounts receivable and payables.

### Curriculum/Suggested Sequence

(64 hours required for graduation)

#### FIRST SEMESTER

COLL	101	College 101	
ENGL	101	English Composition I <b>OR</b>	
ENG	110	English Composition I	
HUM	101	Introduction to Humanities	
BST	106	Introduction to Business	
BST	104	Business Math <b>OR</b>	
MATH	101	College Algebra	
<b>Total Credits</b>			<b>15</b>

#### THIRD SEMESTER

BST	237	Managerial Accounting <b>OR</b>	
BA	216	First Year Accounting II	3
ECON	202	Prin of Economics (micro)	3
ENGL	204	Writing for Business	3
BA	308	Business Law II	3
BST	235	Integrated Comp Accounting	3
Elective		Restricted Elective	<u>3</u>
<b>Total Credits</b>			<b>18</b>

#### SECOND SEMESTER

BA	215	First Year Accounting I	3
BST	240	Fund of Bus Comp Tech	3
ECON	201	Prin of Economics (macro)	3
ENGL	102	English Composition II	3
BA	210	Business Law I	3
CHEM	100	Consumer Chemistry	<u>3</u>
<b>Total Credits</b>			<b>18</b>

#### FOURTH SEMESTER

BA	363	Intermediate Accounting I	3
BA	315	Personal Income Tax <b>OR</b>	
BA	325	Business Tax Topics	3
BA	326	Governmental Accounting	3
BST	298	Business Studies Seminar	1
Elective		Restricted Elective	<u>3</u>
<b>Total Credits</b>			<b>13</b>

**Restricted Electives:** BA 203, 209, 313, or other BA or BST 200 courses, ECON elective, MATH 101, or other Math electives, COMM 100, or Cooperative Education.

For More Information, Contact:  
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## Associate in Applied Science Accounting (General Option)

### Careers in Accounting

Demand for people with accounting backgrounds is strong in all businesses and industries, including banks, insurance companies, hospitals, non-profit organizations, retail establishments, manufacturing plants, and governmental agencies. Position titles for graduates from the associate degree program include junior accountant, junior auditor, accounting clerk, cost accounting clerk, bookkeeper, payroll clerk, accounts receivable or payroll clerk, or management trainee.

### Program Learning Outcomes

These learning outcomes are established for the accounting program at the associate degree level:

1. Graduates will be prepared to obtain employment in the field of accounting and/or to advance in their career.
2. Graduates will have the skills necessary to adapt to emerging and rapid changes in business and technology and have a desire for lifelong learning.
3. Graduates will possess the necessary knowledge and skills to move into the baccalaureate degree program (if enrolled in the 2+2 program) which will ultimately lead to preparation for the Certified Public Accountancy (CPA) examination.
4. Graduates will demonstrate an understanding of: a) the preparation of financial statements, b) payroll preparation, c) maintaining financial data, d) the closing process, e) accounts receivable and payables.

### Curriculum/Suggested Sequence

(64 hours required for graduation)

#### FIRST SEMESTER

COLL 101	College	3
ENGL 101	English Composition I <b>OR</b>	
ENG 110	English Composition I	3
HUM 101	Introduction to Humanities	3
BST 106	Introduction to Business	3
BST 104	Business Mathematics	<u>3</u>
<b>Total Credits</b>		<b>15</b>

#### THIRD SEMESTER

BA 215	First Year Accounting I	3
BST 202	Principles of Management	3
BA 308	Business Law II	3
BST 235	Integrated Comp Acct	3
ECON 202	Principles of Economics (micro)	3
Elective*	Restricted Elective	<u>3</u>
<b>Total Credits</b>		<b>18</b>

#### SECOND SEMESTER

BST 180	Survey of Accounting	3
BA 210	Business Law I	3
ECON 201	Principles of Economics (macro)	3
BST 230	Business Comm and Ethics	3
BST 240	Fund of Business Comp Tech	<u>3</u>
<b>Total Credits</b>		<b>15</b>

#### FOURTH SEMESTER

BST 237	Managerial Accounting <b>OR</b>	
BA 216	First Year Accounting II	3
BA 315	Personal Income Tax	3
BA 326	Governmental Accounting**	3
BST 298	Business Studies Seminar	1
CHEM 100	Consumer Chemistry	3
Elective*	Restricted Elective	<u>3</u>
<b>Total Credits</b>		<b>16</b>

\***Restricted Electives:** BST 151, 173, 175, 205, 223, 224, 241, 246, 248, BA 301, 305, or other BA & BST 200 level business courses, COMM 100, 203

\*\*Spring Term Only

Student may earn a Certificate in Banking and Finance by choosing courses in banking as electives (BST 223, 224, 241, 246, and 248)

For More Information, Contact:  
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