



Associate of Science

Emphasis in Accounting

Program of Study: Associate of Science Emphasis in Accounting

The Associate of Science emphasis in Accounting provides a comprehensive overview of the principles and practices of documenting and measuring financial information for business purposes. Students apply the operations required to efficiently analyze business transactions.

Candidates graduating with the AS in Accounting will:

- Summarize and apply important topics, concepts, ethics and skills in accounting including the basic financial statements, bookkeeping and accounting cycle.
- Demonstrate the importance of accounting in business/organization decision-making.
- Prepare basic financial statements.

General Education Requirements (27 credit hours)

Course Number	Course Name	Course Description	Credits
ENG 101	Composition (or comparable Composition class)	Provides instruction, guidance, and feedback for the fundamental principles of effective expository writing. Topics include elements of content, organization, writing conventions, and format, applied to areas of the business core program.	3
ENG 103	Business Writing (or comparable Composition class)	Emphasizes audience, tone, development, discourse, and vocabulary appropriate to writing for business purposes. Students employ writing topics applied to areas of the business core program. <i>Prerequisite: ENG101.</i>	3
SPC 101	Business Presentations (or comparable Speech class)	Prepares students to develop and deliver presentations to yield results within informative, persuasive, goodwill, sales, and training venues. The course includes preparing charts and graphs, running productive meetings, and effective public speaking.	3
ECO 201	Macroeconomics (or comparable lower division economics class)	Addresses effects of the national economy on business cycles in regard to growth, inflation, and unemployment. Students consider how these factors are related to micro-level performance.	3
POL 101	U.S Government (or other 100 level or above political science class)	Reviews the structure and functions of the U.S. government and the system of checks and balances with regard to federal power. The course distinguishes the types of authority that are left to the individual states.	3

PSY 101	Psychology (or other 100 level or above psychology class)	Introduces basic theoretical constructs of psychology that explain mental processes and behavior. Students compare various schools of thought regarding perception, cognition, emotion, personality, and interpersonal relationships.	3
PHL 101	Business Ethics (or other 100 level or above philosophy class)	Analyzes practical moral dilemmas that arise in business environments and the ethical principles that guide resolution of them. Students examine issues from multiple points of view in order to describe the role of business ethics as reconciling conflicting interests.	3
BIO 101	Environmental Studies I (with lab) (or other 100 level or above physical science class)	Identifies ways in which humans interact with and impact their environment, including natural, constructed, and cultural surroundings. Students consider relationships among these environments that give rise to diverse business and economic circumstances. There is a lab component in this course.	3
MAT 101	Introductory Algebra (or other 100 level or above math or statistics class)	Introduces fundamental algebra concepts. Topics include integers; fractions, decimals, and percentages; algebra notation and symbols; solving equations with roots and powers; linear equations and inequalities; graphing and linear systems; exponents and polynomials; and factoring.	3

Business Core Requirements (12 credit hours)

Course Number	Course Title	Course Description	Credits
ACT 201	Accounting I	Covers fundamental accounting concepts and techniques in accordance with Generally Accepted Accounting Principles for ledgers, journals, and the accounting cycle; introduces financial statements. Students conduct major operations for analysis of business transactions.	3
BUS 201	Intro to Environment of	Introduces the functional areas and fundamental terminology of business environments. Topics	3

	Business	engage students in current small business events through information evaluation and problem solving to better comprehend the business world.	
FIN 201	Finance I	Surveys major topics in financial management, including the financial environment, financial goals of corporations, the agency problem between stockholders and top executives, the time value of money, the risk and return relationship, financial statement analysis, financial markets and institutions, and the valuation of securities.	3
LAW 201	Legal Environment of Business	Investigates legal aspects of business. Students examine types of law, contracts, and regulatory obligations.	3

Emphasis Area Requirements (12 credit hours)

Course Number	Course Title	Course Description	Credits
ACT 203	Accounting II	Continues ACT 201 and includes investments, cash flow, budgeting, and cost-volume-profit analysis. <i>Prerequisite: ACT201</i>	3
ACT 205	Tax Accounting	Focuses on the Internal Revenue Code regarding tax assessment for types of business entities, accounting cycles, administering payroll, accurate tracking of income and expenses, and tax preparation. Small business is given special attention regarding tax planning and compliance issues. <i>Prerequisite: ACT201.</i>	3
ACT 207	Cost Accounting	Examines the processes of tracking and analyzing costs for internal record keeping. The course reviews the elements of performance evaluation and presents various approaches to using income and expense measures.	3
ACT 299	Accounting Project	Integrates major concepts and skills within the accounting emphasis. Students apply accounting principles to a prospective enterprise. <i>Must be taken as last course in AS accounting emphasis or certificate in accounting program.</i>	3

Electives (9 credit hours)

Additional credit hours of course work must be selected from across the AS program or transferred to complete the 60 hours of required study.

Total General Ed. Credits: 27

Total Business Core Credits: 12

Total Emphasis Area Credits: 12

Total Elective Credits: 9

Total Associate of Science: Emphasis in Accounting Credits: 60