

Accounting

ASSOCIATE OF APPLIED SCIENCE DEGREE (AAS)

REQUIRED CREDITS: 61

DEGREE CODE: ACC-AAS

DESCRIPTION

The Associate of Applied Science Degree in Accounting provides a comprehensive background in the principles, procedures and theories of organizing and maintaining business and financial transactions.

This program is accredited by the Accreditation Council of Business Schools and Programs (ACBSP), located at 11520 West 119th Street, Overland Park, KS 66213, (913) 339-9356, (www.acbsp.org).

STUDENT LEARNING OUTCOMES

- Incorporate accounting principles, procedures and theories of organizing and maintaining business and financial transactions.
- Formulate conceptual framework of the accounting cycle with the application of basic assumptions, concepts and guidelines for preparing financial statements.
- Enhance proficiency in processing financial information with computerized accounting systems and software.

PLEASE NOTE - The courses listed below may require a prerequisite or corequisite. Read course descriptions before registering for classes. All MATH and ENG courses numbered 01-99 must be completed before reaching 30 total college-level credits. No course under 100-level counts toward degree completion.

GENERAL EDUCATION REQUIREMENTS (22 CREDITS)**MATHEMATICS (3 credits)**

MATH 104B or above (except MATH 122, 123)

ENGLISH COMPOSITION (3-5 credits)

See AAS policy p. 46 for courses

COMMUNICATIONS (3 credits)

BUS 108; COM 101, 102, 215; ENG 102, 114, 205; JOUR 102

HUMAN RELATIONS (3 credits)

ALS 101; ANTH 101, 112, 201, 205; HIST 105, 106, 107, 150, 151, 210, 247, 260; HMS 130, 135B, 265B; MGT 100B, 283; PHIL 135; PSC 201; PSY 101, 102, 207, 208, 261; SOC 101 or above

NATURAL SCIENCE (3 credits)

AST 101 or above; BIOL 101 or above; CHEM 103 or above; EGG 131, 132; ENV 101 or above; GEOG 103, 104, 117; GEOL 100 or above; HHP 123B, 124B; PHYS 110 or above

FINE ARTS/HUMANITIES/SOCIAL SCIENCE (3 credits)

AM 145 or above; ANTH 101 or above (except 102); ART 101 or above; ENG 223 or above; GEOG 106 or above; HIST 101 or above; International Languages 101B or above; MUS 101 or above; PHIL 101 or above; PSC 101 or above; PSY 101 or above; SOC 101 or above; THTR 100 or above; WMST 113

U.S. AND NEVADA CONSTITUTIONS (4-6 credits)

See AAS policy p. 47 for courses

SPECIAL PROGRAM REQUIREMENTS (39 CREDITS)**CORE REQUIREMENTS (30 credits)**

ACC 105	Taxation for Individuals	3
ACC 201	Financial Accounting	3
ACC 202	Managerial Accounting	3
ACC 203	Intermediate Accounting I	3
ACC 204	Intermediate Accounting II	3
ACC 205	Cost Accounting	3
ACC 220	Microcomputer Accounting Systems	3
BUS 273	Business Law I	3
FIN 101	Personal Finance	3
IS 101	Introduction to Information Systems	3

ELECTIVES (choose 9 credits)

ACC 210B	IRS Computerized Tax Preparation Program	3
ACC 222B	Accounting Using Spreadsheets	3
ACC 223B	Introduction to QuickBooks	3
BUS 101	Introduction to Business	3
BUS 109B	Business Mathematics	3
ECON 102	Principles of Microeconomics	3
ECON 103	Principles of Macroeconomics	3
ECON 261	Principles of Statistics I	3
FIN 115	Introduction to Investments	3
MGT 201	Principles of Management	3
MKT 210	Marketing Principles	3

See Degree Plan on next page.

- NOTE**
- Course numbers with the “B” suffix may be non-transferable for a NSHE baccalaureate degree.
 - Course numbers with the “H” suffix are designated Honors-level courses and can be used to fulfill equivalent general education requirements. For more information visit www.csn.edu/honors.
 - In no case, may one course be used to meet more than one requirement except for the Values and Diversity general education requirement (only AA, AS, and AB degrees) which may be used to fulfill the corresponding general education or emphasis requirement.
 - Students may elect to graduate using the degree requirements in effect at the time of matriculation, or when they declared or changed major or the current catalog. If a program is official after a student has matriculated, the student may choose the degree requirements of the new program. In no case may a student use a catalog which is more than six years old at the time of graduation.



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FULL-TIME STUDENT DEGREE PLAN*Plan can be modified to fit the needs of part-time students by adding more semesters.*

FIRST SEMESTER	Credits
Complete Mathematics (see courses previous page)	3
Complete AAS English Composition p. 46	3-5
ACC 105 Taxation for Individuals	3
ACC 201 Financial Accounting	3
IS 101 Introduction to Information Systems	3
TOTAL CREDITS	15-17

SECOND SEMESTER	Credits
Complete Communications (see courses previous page)	3
Complete Natural Science (see courses previous page)	3
ACC 202 Managerial Accounting	3
ACC 220 Microcomputer Accounting Systems	3
Complete Electives (see courses previous page)	3
TOTAL CREDITS	15

THIRD SEMESTER	Credits
Complete Human Relations (see courses previous page)	3
ACC 203 Intermediate Accounting I	3
BUS 273 Business Law I	3
FIN 101 Personal Finance	3
Complete Electives (see courses previous page)	3
TOTAL CREDITS	15

FOURTH SEMESTER	Credits
Complete Fine Arts/Humanities/Social Science (see courses previous page)	3
Complete AAS US/Nevada Constitutions ¹ p. 47	4-6
ACC 204 Intermediate Accounting II	3
ACC 205 Cost Accounting	3
Complete Electives (see courses previous page)	3
TOTAL CREDITS	16-18

DEGREE PLAN TOTAL CREDITS..... **61-65**

¹PSC 101 completes this requirement at 4 credits. If the HIST option is chosen, complete HIST 101 or 111 in the second or third semester and HIST 102 or 217 in the third or fourth semester.

