

ASSOCIATE OF APPLIED SCIENCE DEGREE (AAS)

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 - Graduates of this program will have the opportunity to:

- Demonstrate knowledge and skills required for employment in the accounting field.
- Demonstrate knowledge of the principles, procedures and theories of organizing and maintaining business and financial transactions.
- Demonstrate proficiency with the computerized accounting systems and software to process financial information.

GENERAL EDUCATION REQUIREMENTS (25 Credits):

| | CR | SEMESTER |
|--|-----|----------|
| COMMUNICATIONS: BUS 108, COM 101, 102, 215, ENG 102, 114, 205, JOUR 102, THTR 105 | 3 | _____ |
| ENGLISH: ENG 100, 101, 107, 113 | 3-5 | _____ |
| HUMAN RELATIONS 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 | 3 | _____ |
| MATHEMATICS: MATH 124 or above | 3 | _____ |
| SCIENCE: AST, BIOL, CHEM, EGG 131, 132, ENV, GEOG 103, 104, 117, GEOL, HHP 123B, 124B, PHYS | 6 | _____ |
| FINE ARTS/HUMANITIES/ SOCIAL SCIENCES: AM, ANTH, ART, COM, ECON, ENG 223 or above, GEOG 106 or above, HIST, International Languages, Music, PHIL, PSC, PSY, SOC, THTR, WMST 113 | 3 | _____ |
| U.S. AND NEVADA CONSTITUTIONS: PSC 101 or HIST 101 and HIST 102 or HIST 101 and HIST 217 | 4-6 | _____ |

SPECIAL PROGRAM REQUIREMENTS (36 Credits):

| | CR | SEMESTER |
|---|----|----------|
| 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 | _____ |
| IS 101 Introduction to Information Systems | 3 | _____ |
| Plus 9 credits from the following: | | |
| 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 | _____ |
| MGT 201 Principles of Management | 3 | _____ |
| MKT 210 Marketing Principles | 3 | _____ |

ASSOCIATE OF APPLIED SCIENCE

NOTE: Courses with a B suffix (example - XYZ 123B) may be non-transferable for a NSHE baccalaureate degree.

ACC-AAS

61
Total Credits

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.

Guided Pathway
Associate of Applied Science – Accounting
61 credits
(12 credit hours)

| First Semester | Requirements | Credit Hours | Term |
|--------------------------------------|--|--------------|------|
| Special Program Requirements | ACC 201 Financial Accounting | 3 | |
| | IS 101 Introduction to Information Systems | 3 | |
| English | ENG 100, 101, 107, 113 | 3-5 | |
| Mathematics | MATH 124 or above | 3 | |
| | TOTAL | 12 | |
| Second semester | Requirements | Credit Hours | Term |
| Special Program Requirements | ACC 105 Taxation for Individuals | 3 | |
| | ACC 202 Managerial Accounting | 3 | |
| Communications | BUS 108, COM 101, 102, 215, ENG 102, 114, 205, JOUR 102, THTR 105 | 3 | |
| Science | AST, BIOL, CHEM, EGG 131, 132, ENV, GEOG 103, 104, 117, GEOL, HHP 123B, 124B, PHYS | 3 | |
| | TOTAL | 12 | |
| Third Semester | Requirements | Credit Hours | Term |
| Special Program Requirements | ACC 203 Intermediate Accounting I | 3 | |
| | ACC 220 Microcomputer Accounting Systems | 3 | |
| Human Relations | 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 | 3 | |
| Science | AST, BIOL, CHEM, EGG 131, 132, ENV, GEOG 103, 104, 117, GEOL, HHP 123B, 124B, PHYS | 3 | |
| | TOTAL | 12 | |
| Fourth Semester | Requirements | Credit Hours | Term |
| Special Program Requirements | ACC 204 Intermediate Accounting II | 3 | |
| | Choose one elective course from: ACC 210B, 222B, 223B, BUS 101, 109B, ECON 102, 103, 261, MGT 201, MKT 210 | 3 | |
| Fine Arts/Humanities/Social Sciences | AM, ANTH, ART, COM, ECON, ENG 223 or above, GEOG 106 or above, HIST, International Languages, Music, PHIL, PSC, PSY, SOC, THTR, WMST 113 | 3 | |
| U.S. and Nevada Constitutions | PSC 101 or HIST 101 and HIST 102 or HIST 101 and HIST 217 | 4-6 | |
| | TOTAL | 13/15 | |
| Fifth Semester | Requirements | Credit Hours | Term |
| Special Program Requirements | ACC 205 Cost Accounting | 3 | |
| | BUS 273 Business Law I | 3 | |
| | Choose two elective course from: ACC 210B, 222B, 223B, BUS 101, 109B, ECON 102, 103, 261, MGT 201, MKT 210 | 6 | |
| | TOTAL | 12 | |
| | TOTAL DEGREE CREDITS | 61 | |

Guided Pathway
Associate of Applied Science – Accounting
61 credits
(15 credit hours)

| First Semester | Requirements | Credit Hours | Term |
|--------------------------------------|--|--------------|------|
| Special Program Requirements | ACC 105 Taxation for Individuals | 3 | |
| | ACC 201 Financial Accounting | 3 | |
| | IS 101 Introduction to Information Systems | 3 | |
| English | ENG 100, 101, 107, 113 | 3-5 | |
| Mathematics | MATH 124 or above | 3 | |
| | TOTAL | 15/17 | |
| Second semester | Requirements | Credit Hours | Term |
| Special Program Requirements | ACC 202 Managerial Accounting | 3 | |
| | ACC 220 Microcomputer Accounting Systems | 3 | |
| | Choose one elective course from: ACC 210B, 222B, 223B, BUS 101, 109B, ECON 102, 103, 261, MGT 201, MKT 210 | 3 | |
| Communications | BUS 108, COM 101, 102, 215, ENG 102, 114, 205, JOUR 102, THTR 105 | 3 | |
| Science | AST, BIOL, CHEM, EGG 131, 132, ENV, GEOG 103, 104, 117, GEOL, HHP 123B, 124B, PHYS | 3 | |
| | TOTAL | 15 | |
| Third Semester | Requirements | Credit Hours | Term |
| Special Program Requirements | ACC 203 Intermediate Accounting I | 3 | |
| | BUS 273 Business Law I | 3 | |
| | Choose one elective course from: ACC 210B, 222B, 223B, BUS 101, 109B, ECON 102, 103, 261, MGT 201, MKT 210 | 3 | |
| Human Relations | 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 | 3 | |
| Science | AST, BIOL, CHEM, EGG 131, 132, ENV, GEOG 103, 104, 117, GEOL, HHP 123B, 124B, PHYS | 3 | |
| | TOTAL | 15 | |
| Fourth Semester | Requirements | Credit Hours | Term |
| Special Program Requirements | ACC 204 Intermediate Accounting II | 3 | |
| | ACC 205 Cost Accounting | 3 | |
| | Choose one elective course from: ACC 210B, 222B, 223B, BUS 101, 109B, ECON 102, 103, 261, MGT 201, MKT 210 | 3 | |
| Fine Arts/Humanities/Social Sciences | AM, ANTH, ART, COM, ECON, ENG 223 or above, GEOG 106 or above, HIST, International Languages, Music, PHIL, PSC, PSY, SOC, THTR, WMST 113 | 3 | |
| U.S. and Nevada Constitutions | PSC 101 or HIST 101 and HIST 102 or HIST 101 and HIST 217 | 4-6 | |
| | TOTAL | 16/18 | |
| | TOTAL DEGREE CREDITS | 61 | |