

ACCOUNTING

Associate of Applied Science Degree

AL, AN, LO, MA, WO, ELI*

Purpose: The curriculum is designed for persons who seek employment in the accounting field or for those presently in accounting who desire to increase their knowledge and update their skills. The occupational objectives include accounting trainee, accounting technician, junior accountant, and accountant.

Transfer Information: Although transfer is not the primary purpose of an A.A.S. program, NVCC has articulation agreements that facilitate the transfer of this and other career-oriented programs to selected senior institutions. Students interested in transfer should contact a counselor or their faculty advisor early in their program.

Recommended Preparation: The student should possess a proficiency in high school English and a strong background in basic arithmetic.

* Graduation requirements are certified by a faculty advisor at a campus offering this major.

Two Years		Credits
1st Semester		
ACC	211 Principles of Accounting I	3
BUS	100 Introduction to Business	3
ENG	111 College Composition I	3
ITE	115 Intro. to Computer Appl. & Concepts or AST 236 Specialized Software Appl. or BUS 226 Microcomputer Business Applications	3
¹ MTH	151 Mathematics for the Liberal Arts I	3
² PED	116 Lifetime Fitness & Wellness	1
SDV	Elective	<u>1</u>
Total		17
2nd Semester		
ACC	212 Principles of Accounting II	3
BUS	125 Applied Business Mathematics	3
BUS	200 Principles of Management	3
ECO	120 Survey of Economics	3
³ ENG	112 College Composition II	3
² PED/RPK		<u>1</u>
Total		16
3rd Semester		
ACC	221 Intermediate Accounting I	3
ACC	231 Cost Accounting I	3
ACC	261 Prin. of Federal Taxation I	3
BUS	241 Business Law I	3
⁴ ___	Social Science Elective	3
SPD	110 Intro. to Speech Communication or SPD 227 Business and Professional Communication	<u>3</u>
Total		18
4th Semester		
ACC	222 Intermediate Accounting II	3
ACC	241 Auditing I	3
⁵ ACC	Elective	3
BUS	220 Introduction to Business Statistics	3
FIN	215 Financial Management	3
⁶ ___	Humanities/Fine Arts Elective	<u>3</u>
Total		18

Total credits for the A.A.S. Degree in Accounting = 69.

¹ Students may substitute a higher-level math. Consult a faculty advisor for appropriate selection.

² The PED requirement may be met by one of the following options: PED 116, 2 cr.; PED 116, 1 cr. plus a PED activities course, 1 cr.; or PED 116, 1 cr. plus RPK activities course. PED 116 is offered as both a 1-credit and a 2-credit course.

³ ENG 115 or ENG 116 may be substituted for ENG 112.

⁴ The social science elective may be selected from the economics, geography, history, political science, psychology, or sociology (includes anthropology) courses listed on page 54.

⁵ ACC 215, ACC 219, ACC 230, ACC 232, and ACC 262 are acceptable electives.

⁶ Humanities/fine arts elective may be chosen from list on page 54.