

# Associate of Science - Accounting

The Associate of Science in Accounting teaches the basics of accounting fundamentals including the tools needed for building financial statements. You'll study basic business strategies and economic concepts in this accounting degree program as you prepare for entry-level positions as a bookkeeper, accountant, or auditor. This online associate program is also ideal for students who want to enter the business world as an entrepreneur or manager of a small business.

This program has been designed in consultation with industry business leaders and is accredited by the Accreditation Council for Business Schools and Programs (ACBSP) (<http://www.acbsp.org>).

## Degree Program Objectives

In addition to the institutional and degree level learning objectives, graduates of this program are expected to achieve these learning outcomes:

- Describe the general role of accounting in business in relation to its use by managers, investors, businesses, and regulatory agencies.
- List Generally Accepted Accounting Principles (GAAP) and recall how GAAP is established.
- Utilize the steps in the accounting cycle to prepare financial statements from raw financial data.
- Complete accounting analyses and explain how this information is used to assist in making managerial decisions and controlling the financial aspects of business operations.
- Recognize the ethical framework for accountants adopted by professional accounting organizations, such as the American Institute of Certified Public Accountants (AICPA) and the Institute of Management Accountants (IMA).
- Discuss basic business and economic terms and concepts.
- Employ office productivity applications to create business and accounting related reports and presentations.

## Degree at a Glance

Code	Title	Semester Hours
	General Education Requirements	30
	Major Required	18
	General Concentration (p. 2)	3
	Elective Requirements	9
	<b>Total Semester Hours</b>	<b>60</b>

## Degree Program Requirements

### General Education Requirements (30 semester hours)

Code	Title	Semester Hours
<b>Arts and Humanities (6 semester hours)<sup>1</sup></b>		
Select 2 course from the following:		6
ARTH200	Art Appreciation	
ARTH241	Film and Literature	
DSIN141	Image Enhancement using Adobe Photoshop	
LITR201	World Literature through the Renaissance	
LITR202	World Literature since the Renaissance	
LITR210	English Literature: Beowulf to 18th Century	
LITR211	English Literature: 18th Century to Present	
LITR220	American Literature before The Civil War	
LITR221	American Literature from The Civil War to Present	
ARAB100	Arabic I	
ARAB101	Arabic II	
FREN100	French I	
FREN101	French II	
GERM100	German I	
GERM101	German II	
JAPN100	Introduction to Japanese	
MUSI200	Music Appreciation	
PHIL101	Introduction to Philosophy	
PHIL110	Critical Thinking	
PHIL200	Introduction to Ethics	
PHIL202	Philosophy of Science	
PORT100	Introduction to Brazilian Portuguese	
RELS201	Introduction to World Religions	
RUSS100	Russian I	
SPAN100	Spanish I	
SPAN101	Spanish II	
<b>Civics, Political and Social Sciences (6 semester hours)<sup>1</sup></b>		
Select 1 course from the following:		3
ECON201	Microeconomics for Business	
ECON202	Macroeconomics for Business	
Select 1 course from the following:		3
ANTH100	Introduction to Anthropology	
ANTH202	Introduction to Cultural Anthropology	
CHFD220	Human Sexuality	
COMM211	Social Media and Society	
COMM240	Intercultural Communication	

ECON101	Microeconomics	
ECON102	Macroeconomics	
EDUC200	Humane Education: A Global Interdisciplinary Perspective	
GEOG101	Introduction to Geography	
HOSP110	Practical Food Safety and Awareness	
IRLS210	International Relations I	
LITR204	Contemporary World Culture Through Literature	
LITR205	Cultural Diversity in Contemporary American Literature	
POLS210	American Government I	
PSYC101	Introduction to Psychology	
SOCI111	Introduction to Sociology	
SOCI212	Social Problems	
SOCI220	American Popular Culture	
<b>Communication: Writing, Oral, and Multimedia (9 semester hours)</b>		
COMM120	Information and Digital Literacy	3
ENGL110	Making Writing Relevant	3
Select 1 course from the following:		3
COMM200	Public Speaking	
ENGL102	Effectiveness in Writing	
ENGL200	Composition and Literature	
ENGL220	Technical Writing	
ENGL221	Scientific Writing	
ENGL225	Business Writing	
HRMT101	Human Relations Communication	
IRLS200	Information Literacy and Global Citizenship	
ITCC231	Introduction to Information Technology Writing	
MGMT100	Human Relations	
<b>History (3 semester hours)</b>		
Select 1 course from the following:		3
HIST101	American History to 1877	
HIST102	American History since 1877	
HIST111	World Civilization before 1650	
HIST112	World Civilization since 1650	
HIST121	Western Civilization before The Thirty Years War	
HIST122	Western Civilization since The Thirty Years War	
HIST221	African-American History before 1877	
HIST222	African-American History since 1877	
HIST223	History of the American Indian	
HIST270	History of Science	
<b>Mathematics and Applied Reasoning (3 semester hours)</b>		
MATH110	College Algebra	3
<b>Natural Sciences (3 semester hours)</b>		
Select 1 course from the following:		3

BIOL180	Introduction to Biology	
BIOL181	Introduction to Human Anatomy and Physiology	
CHEM180	Introduction to Chemistry	
ERSC180	Introduction to Meteorology	
ERSC181	Introduction to Geology	
EVSP180	Introduction to Environmental Science	
PHYS180	Introduction to Physics	
SPST180	Introduction to Astronomy	
Total Semester Hours		30

<sup>1</sup> All literature courses require successful completion of ENGL101 - Proficiency in Writing or ENGL110 - Making Writing Relevant.

## Major Required (18 semester hours)

Code	Title	Semester Hours
ACCT100	Accounting I	3
ACCT101	Accounting II	3
BUSN100	Basics of Business	3
ITCC111	Basic Productivity Applications	3
ACCT301	Intermediate Accounting I	3
BUSN311	Law and Ethics in the Business Environment	3
Total Semester Hours		18

## General Concentration (3 semester hours)

This concentration is for those students who want to enter the business world as an entrepreneur or manager of a small business. It prepares students for entry-level positions in bookkeeping, accounting, and auditing. The curriculum provides a solid foundation in business strategy, financial statements, cost information, economics, management, and ethical issues. Students will be presented the various financial statements and learn how to record, present, and analyze financial data.

### Objectives

Upon successful completion of this concentration, the student will be able to:

- Describe the general role of accounting in business in relation to its use by managers, investors, businesses, and regulatory agencies.
- List Generally Accepted Accounting Principles (GAAP) and recall how GAAP is established.
- Utilize the steps in the accounting cycle to prepare financial statements from raw financial data.

- Complete accounting analyses and explain how this information is used to assist in making managerial decisions and controlling the financial aspects of business operations.
- Recognize the ethical framework for accountants adopted by professional accounting organizations, such as the American Institute of Certified Public Accountants (AICPA) and the Institute of Management Accountants (IMA).
- Discuss basic business and economic terms and concepts.
- Employ office productivity applications to create business and accounting related reports and presentations.

### Concentration Requirements (3 semester hours)

Code	Title	Semester Hours
Select 1 course from the following:		3
ACCT300	Financial Accounting	
ACCT302	Intermediate Accounting II	
ACCT303	Intermediate Accounting III	
ACCT305	Accounting Information Systems	
ACCT400	Auditing	
ACCT401	Cost Accounting	
ACCT406	Managerial/Cost Accounting	
ACCT410	Governmental and Not-for-Profit Accounting	
ACCT415	Law for Accountants	
ACCT420	Individual Federal Taxes	
Total Semester Hours		3

### Elective Requirements (9 semester hours)

Code	Title	Semester Hours
Students must complete 9 semester hours comprised of lower (100-200) level courses not taken to fulfill the requirements listed above. Additional general education courses may be taken to fulfill elective requirements.		9
Total Semester Hours		9