

# ACCOUNTING - ASSOCIATE OF APPLIED SCIENCE OPTION (AASO)

## Description

The Accounting Associate of Applied Science Option qualifies graduates for employment as accounting managers, full-charge bookkeepers, staff accountants, accounts payable managers, and accounts receivable managers.

## Program Learning Outcomes

Upon successful completion of the degree, students will be able to:

1. Apply effective written and verbal communication skills both individually and in groups.
2. Apply analytical, technological, and reasoning skills relevant to the profession.
3. Apply appropriate ethical choices on both a professional and personal level.
4. Demonstrate an understanding of accounting terminology.
5. Perform basic accounting functions, including completing the accounting cycle, preparing financial statements, and documenting transactions.
6. Use relevant accounting information to make informed decisions about the operating performance, financial position, and cash-flow activities of a company.
7. Use managerial accounting tools to provide management with data useful in managing the company's planning, controlling, and evaluating activities.

## Entrance Requirements

### Academic Entrance Requirements

- Recommended:
  - High school diploma or GED.
  - Completion of WR 065 Rhetoric and Critical Thinking II (or higher) or minimum placement Wr/Comm Level 7.
  - Completion of MTH 060 Beginning Algebra (or higher) or minimum placement Math Level 10.

## Course Requirements

Course	Title	Credits
<b>Level 1 Foundation Courses</b>		
BA 101Z	Introduction to Business	4
BA 104	Business Math	3
BA 111	Applied Accounting I	3
BA 178	Customer Service	3
or BA 285	Business Human Relations	
BA 218	Personal Finance	4
CIS 120	Computer Concepts (or Computer Competency Test)	0-4
CIS 131	Software Applications	4
LIB 100	Introduction to Finding Information	1
WR 121Z	Composition I	3-4
or BA 214	Business Communications	

### Level 2 Core Courses

BA 112	Applied Accounting II	3
BA 113	Applied Accounting III	3
BA 169Z	Data Analysis Using Microsoft Excel	4
BA 206	Management Fundamentals I	4
BA 223	Marketing Principles I	4
BA 226Z	Introduction to Business Law	4
BA 261	Consumer Behavior	4

### Level 3 Accounting Specialization

BA 177	Payroll Accounting	3
BA 211Z	Principles of Financial Accounting	4
BA 212	Financial Accounting II	4
BA 213Z	Principles of Managerial Accounting	4
BA 228	Computer Accounting Applications	3
BA 229	QuickBooks	3
BA Elective	Any BA prefix course	3-4

### Level 4 Advanced Core and Capstone Courses

BA 220	Business Analysis and Budgeting	4
BA 222	Business Finance	4
BA 250	Entrepreneurship	4
BA 290	Business Seminar	3

**Total Credits** **90-96**

## Advising Notes

Take as many Level 1 courses as possible before attempting Level 2 courses, and take as many Level 2 courses before Level 3 courses. Level 3 courses may be taken concurrently with Level 4 courses.

This degree is designed for students planning to enter their chosen career upon graduation. Only selected credits are considered transferrable to public or private baccalaureate institutions. See advisor for additional information.

## Performance Standards

- Academic Requirements:
  - Students must have a 2.0 cumulative GPA to earn a COCC certificate or degree.
  - All courses in the program must be completed with a grade of C or higher.
- Additional Requirements:
  - None

## Sample Plan

### First Year

Fall		Credits
BA 101Z	Introduction to Business	4
BA 111	Applied Accounting I	3

BA 178 or BA 285	Customer Service or Business Human Relations	3
BA Elective		3-4
CIS 120	Computer Concepts	0-4
LIB 100	Introduction to Finding Information	1
<b>Credits</b>		<b>14-19</b>
<b>Winter</b>		
BA 104	Business Math	3
BA 112	Applied Accounting II	3
CIS 131	Software Applications	4
WR 121Z or BA 214	Composition I or Business Communications	3-4
<b>Credits</b>		<b>13-14</b>
<b>Spring</b>		
BA 113	Applied Accounting III	3
BA 177	Payroll Accounting	3
BA 218	Personal Finance	4
BA 223	Marketing Principles I	4
<b>Credits</b>		<b>14</b>
<b>Summer</b>		
BA 206	Management Fundamentals I	4
<b>Credits</b>		<b>4</b>
<b>Second Year</b>		
<b>Fall</b>		
BA 169Z	Data Analysis Using Microsoft Excel	4
BA 211Z	Principles of Financial Accounting	4
BA 226Z	Introduction to Business Law	4
BA 229	QuickBooks	3
<b>Credits</b>		<b>15</b>
<b>Winter</b>		
BA 212	Financial Accounting II	4
BA 220	Business Analysis and Budgeting	4
BA 228	Computer Accounting Applications	3
BA 261	Consumer Behavior	4
<b>Credits</b>		<b>15</b>
<b>Spring</b>		
BA 213Z	Principles of Managerial Accounting	4
BA 222	Business Finance	4
BA 250	Entrepreneurship	4
BA 290	Business Seminar	3
<b>Credits</b>		<b>15</b>
<b>Total Credits</b>		<b>90-96</b>