

# 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 program, students will be able to:

1. Apply effective written and verbal communication skills individually and in groups.
2. Apply analytical, technology, 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, such as complete steps in the accounting cycle, prepare financial statements, and document transactions.
6. Make informed decisions about the operating performance, financial position, and cash flow activities of a company using relevant accounting information.
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 101	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 121	Academic Composition	4
<b>Level 2 Core Courses</b>		
BA 112	Applied Accounting II	3

BA 113	Applied Accounting III	3
BA 206	Management Fundamentals I	4
BA 214	Business Communications	3
BA 223	Marketing Principles I	4
BA 226	Business Law I	4
BA 250	Entrepreneurship	4
BA 261	Consumer Behavior	4
CIS 125E	Excel	4

### Level 3 Accounting Specialization

BA 177	Payroll Accounting	3
BA 211	Financial Accounting I	4
BA 212	Financial Accounting II	4
BA 213	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 290	Business Seminar	3

**Total Credits** **94-99**

## 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		Credits
Fall		
BA 101	Introduction to Business	4
BA 111	Applied Accounting I	3
CIS 120	Computer Concepts	0-4

BA 178 or BA 285	Customer Service or Business Human Relations	3
LIB 100	Introduction to Finding Information	1
<b>Credits</b>		<b>11-15</b>
<b>Winter</b>		
BA 104	Business Math	3
BA 112	Applied Accounting II	3
CIS 131	Software Applications	4
WR 121	Academic Composition	4
<b>Credits</b>		<b>14</b>
<b>Spring</b>		
BA 113	Applied Accounting III	3
BA 177	Payroll Accounting	3
BA 206	Management Fundamentals I	4
BA 218	Personal Finance	4
BA Elective		3-4
<b>Credits</b>		<b>17-18</b>
<b>Summer</b>		
BA 214	Business Communications	3
BA 223	Marketing Principles I	4
<b>Credits</b>		<b>7</b>
<b>Second Year</b>		
<b>Fall</b>		
BA 211	Financial Accounting I	4
BA 229	QuickBooks	3
BA 250	Entrepreneurship	4
CIS 125E	Excel	4
<b>Credits</b>		<b>15</b>
<b>Winter</b>		
BA 212	Financial Accounting II	4
BA 220	Business Analysis and Budgeting	4
BA 226	Business Law I	4
BA 228	Computer Accounting Applications	3
<b>Credits</b>		<b>15</b>
<b>Spring</b>		
BA 213	Managerial Accounting	4
BA 261	Consumer Behavior	4
BA 222	Business Finance	4
BA 290	Business Seminar	3
<b>Credits</b>		<b>15</b>
<b>Total Credits</b>		<b>94-99</b>