

# BUSINESS STUDIES

## Associate in Applied Science

### *Accounting Option*

The accounting option is intended to prepare students with the theory and skill competencies necessary for such positions as: accounting clerk, accounting paraprofessional, bookkeeper, junior accountant and accounting assistant. This career preparation degree is not intended to be a transfer degree, however, most of the credits will transfer to four-year colleges. The transfer degree for all students seeking a bachelor's degree in any business major is the Associate in Science (A.S.) in Business Administration degree.

### FIRST SEMESTER

- 3 s.h. English I (ENGL 151)
  - 3 s.h. Introduction to Business Administration (BUSN 131)
  - 3 s.h. Principles of Accounting I (ACCT 161)
  - 3 s.h. Integrated Office Software (CSIT 123)
  - 3 s.h. Macroeconomic Principles (ECON 151)
- 15 s.h.

### SECOND SEMESTER

- 3 s.h. English II (ENGL 152) or  
Communicating Contemporary Issues (ENGL 155)
  - 3 s.h. Principles of Accounting II (ACCT 162)
  - 3 s.h. Intermediate Spreadsheets and Database (CSIT 126)
  - 3 s.h. Mathematics of Finance (MATH 149) or Introduction to Statistics (MATH 156)
  - 3 s.h. Business Communications (BUSN 210)
- 15 s.h.

### THIRD SEMESTER

- 3 s.h. Intermediate Accounting I (ACCT 261)
  - 3 s.h. Federal Income Tax Accounting (ACCT 266)
  - 3 s.h. Business Law I (BUSN 251)
  - 2-3 s.h. Applied Modern Health (HEHP 110) or  
Contemporary Health (HEHP 225)
  - 3 s.h. Fundamentals of Public Speaking (COMM 154) or Introduction to Business Ethics (PHIL 198)
  - 3 s.h. Business Elective
- 17-18 s.h.

### FOURTH SEMESTER

- 3 s.h. Intermediate Accounting II (ACCT 262)
  - 3 s.h. Principles of Finance (BUSN 275)
  - 3 s.h. Business Law II (BUSN 252)
  - 4 s.h. Lab Science Elective
  - 3 s.h. Business Elective
  - 0-1 s.h. Electives (to meet required 64 s.h.)
- 16-17 s.h.

### TOTAL CREDITS 64

Business Electives:

- Principles of Marketing (BUSN 134)
- Cost Accounting (ACCT 263)
- Principles of Management (BUSN 271)
- Federal Corporate Taxation (ACCT 268)
- Accounting for Government & NonProfit Organization (ACCT 292)