

# ACCOUNTING

## ASSOCIATE IN APPLIED SCIENCE (AAS) DEGREE

DESCRIPTION: This program prepares students for employment as accountants and other related positions for sole proprietorships, partnerships, and corporations. Successful completion of this program will equip graduates with the knowledge and skills to perform general accounting and financial reporting responsibilities, to perform financial and managerial accounting analysis, and to provide users of accounting information with relevant and timely accounting information necessary to make informed business decisions.

### GENERAL EDUCATION REQUIREMENTS CREDITS: 19-22

ENG 111 <i>or</i> ENG 121	ENGLISH COMPOSITION I (3/3) <i>or</i> ADVANCED ENGLISH COMPOSITION I (3/3)
ENG 112 <i>or</i> ENG 122	ENGLISH COMPOSITION II (3/3) <i>or</i> ADVANCED ENGLISH COMPOSITION II (3/3)
MTH 121 <i>or</i> MTH 123	COLLEGE ALGEBRA (4/4) <i>or</i> COLLEGE ALGEBRA & ANALYTICAL TRIGONOMETRY (4/4)
ECN 231	ECONOMICS (MICRO) (3/3)
PLS 221 <i>or</i> PLS 222 <i>or</i> HST 221 & HST 222	AMERICAN GOVERNMENT REQUIREMENT 3-6/3-6)

SPE 121 <i>or</i> SPE 123	SPEECH COMMUNICATION (3/3) <i>or</i> PUBLIC COMMUNICATION (3/3)
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### CORE PROGRAM REQUIREMENTS CREDITS: 6

CIS 171, CIS 172, & CIS 173	SPREADSHEETS I, II, III (3/3.25)
ECN 232	ECONOMICS (MACRO) (3/3)

### OCCUPATIONAL SPECIALTY REQUIREMENTS CREDITS 38.5

BUS 121	INTRODUCTION TO BUSINESS (3/3)
BUS 123	PRINCIPLES OF ACCOUNTING I (4/4)
BUS 124	PRINCIPLES OF ACCOUNTING II (4/4)
BUS 221	BUSINESS LAW (3/3)
BUS 222	BUSINESS LAW (3/3)
BUS 223	INTERMEDIATE ACCOUNTING I (4/4)
BUS 224	INTERMEDIATE ACCOUNTING II (4/4)
BUS 225	TAXATION OF INDIVIDUALS (3/3)
BUS 226	TAXATION OF BUSINESS ENTITIES (3/3)
BUS 228	COST ACCOUNTING (3/3) (1.5/2)
BUS 257	COMPUTERIZED ACCOUNTING SYSTEMS (3/4)
CIS 120	INTRODUCTION TO MICROCOMPUTERS

*GPA of 2.0 or higher must be maintained in occupational specialty courses*

### MINIMUM 63.5 CREDIT HOURS/65.75 CONTACT HOURS

ACC students can earn a Bachelor of Business Administration – Accounting degree through Northwood University and the Madeline Briggs University Center. This is a degree completion program, meaning that all the courses required are offered in Alpena. Course work consists of a combination of courses from ACC and Northwood. It is extremely important that you consult your ACC and Northwood academic advisors for help planning your bachelor's program.

Last edited: 4/2019

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### SUGGESTED SEQUENCE OF COURSES

#### YEAR 1 (FALL SEMESTER) CREDITS: 17

ENG 111 <i>or</i> ENG 121	ENGLISH COMPOSITION I (3/3) <i>or</i> ADVANCED ENGLISH COMPOSITION I (3/3)
BUS 123 ECN 231	PRINCIPLES OF ACCOUNTING I (4/4) ECONOMICS (MICRO) (3/3)
MTH 121 <i>or</i> MTH 123	COLLEGE ALGEBRA (4/4) <i>or</i> COLLEGE ALGEBRA & ANALYTICAL TRIGONOMETRY (4/4)
CIS 120	INTRODUCTION TO MICROCOMPUTERS (3/4)

#### YEAR 1 (SPRING SEMESTER) CREDITS: 16-19

ENG 112 <i>or</i> ENG 122	ENGLISH COMPOSITION II (3/3) <i>or</i> ADVANCED ENGLISH COMPOSITION II (3/3)
BUS 124 ECN 232	PRINCIPLES OF ACCOUNTING II (4/4) ECONOMICS (MACRO) (3/3)
PLS 221 <i>or</i> PLS 222 <i>or</i> HST 221 & HST 222	AMERICAN GOVERNMENT REQUIREMENT (3-6/3-6)
CIS 171, 172, 173	SPREADSHEETS I, II, III (3/3.75)

#### YEAR 2 (FALL SEMESTER) CREDITS: 16

BUS 221	BUSINESS LAW (3/3)
BUS 223	INTERMEDIATE ACCOUNTING II (4/4)
BUS 225	TAXATION OF INDIVIDUALS (3/3)
BUS 121	INTRODUCTION TO BUSINESS (3/3)
BUS 228	COST ACCOUNTING (3/3)

#### YEAR 2 (SPRING SEMESTER) CREDITS: 14.5

BUS 222	BUSINESS LAW (3/3)
BUS 224	INTERMEDIATE ACCOUNTING II (4/4)
BUS 226	TAXATION OF BUSINESS ENTITIES (3/3)
SPE 121 <i>or</i> SPE 123	SPEECH COMMUNICATION (3/3) <i>or</i> PUBLIC COMMUNICATION (3/3)
BUS 257	COMPUTERIZED ACCOUNTING SYSTEMS (1.5/2)