## ACCOUNTING DEGREE - M001

 Associate of Applied Arts Degree (AAS)
## CATALOG DESCRIPTION OF PROGRAM:

All businesses, from small shops to global conglomerates, report tax-related and other information to local, state, and federal agencies whose constantly increasing regulations create a demand for people thoroughly trained in accounting procedures and policies. BCCC's Accounting Program prepares its graduates for employment as junior accountants, accounting assistants/technicians, or management trainees. Many graduates transfer their BCCC credits to four-year colleges and universities, and also in part to prepare for CPA examinations.

| COURSE | CURRENT SEQUENCE | CREDITS | PREREQUISITES | SEMESTER | GRADE |
| :---: | :---: | :---: | :---: | :---: | :---: |
| $1^{\text {st }}$ Semester |  |  |  |  |  |
| PRE 100 | Preparation for Academic Achievement | 1 | None |  |  |
| ACCT 221 | Principles of Financial Accounting | 3 | MAT 81 or MAT 91 |  |  |
| BUAD 100 | Introduction to Business | 3 | ENG 82 or RENG 92 |  |  |
| ENG 101 | English Writing | 3 | ENG 82 or RENG 92 |  |  |
| *ECO 201 | The American Economy I: Macroeconomic Theory | 3 | ENG 82 or RENG 92 |  |  |
| MAT 107 or MAT 125 | Modern Elementary Statistics or Finite Mathematics | 3 | MAT 86 or MAT 91 and RENG 92 MAT 92 |  |  |
|  | Semester Credits | 16 |  |  |  |
| $2^{\text {nd }}$ Semester |  |  |  |  |  |
| ACCT 222 | Principles of Managerial Accounting | 3 | ACCT 221 |  |  |
| BUAD 112 | Computers for Business Management | 3 | None |  |  |
| MGMT 180 | Personal Financial Management | 3 | MAT 82 |  |  |
| AH-Elective | Gen. Ed. Requirement: Arts \& Humanities | 3 | Depends on course chosen |  |  |
| SP 101 | Fundamentals of Speech Communications | 3 | ENG 82 or RENG 92 |  |  |
|  | Semester Credits | 15 |  |  |  |
| $3{ }^{\text {ra }}$ Semester |  |  |  |  |  |
| ACCT 230 | Intermediate Accounting I | 3 | ACCT 222 |  |  |
| ACCT 235 | Cost Accounting | 3 | ACCT 222 |  |  |
| ECO 202 | The American Economy II; Microeconomic Theory | 3 | ENG 82 or RENG 92 |  |  |
| HLF-Elective | Health and Life Fitness | 2 | None |  |  |
| BPS-Elective | Biological and Physical Sciences | 3 | Depends on course chosen |  |  |
|  | Semester Credits | 14 |  |  |  |
| $4^{\text {th }}$ Semester |  |  |  |  |  |
| ACCT 231 | Intermediate Accounting II | 3 | ACCT 230 |  |  |
| ACCT 261 | Accounting Applications on Microcomputers | 3 | ACCT 222 |  |  |
| ACCT 265 | Income Tax Accounting | 3 | ACCT 221 |  |  |
| $\begin{aligned} & \text { ACCT } \\ & 241 / C O P 200 \end{aligned}$ | Auditing Concepts/Cooperative Education | 3 | ACCT 230/Permission of Associate Dean |  |  |
| BUAD 207 | Business Law I | 3 | ENG 101 |  |  |
|  | Semester Credits | 15 |  |  |  |
|  | PROGRAM TOTAL | 60 |  |  |  |

* ECO 201 will fufill the Social and Behavioral Science Gen. Ed. Requirement

Advisor Signature:
Date:

Student Signature:
Date:

## Pre-Requisites for Students in Developmental Courses

| COURSE | CURRENT SEQUENCE | CREDITS | PREREQUISITES | SEMESTER | GRADE |
| :---: | :---: | :---: | :---: | :---: | :---: |
| RENG 90 | Intensive Program Writing | 4 hrs. | Placement Test |  |  |
| RENG 91 | Composition Skills I | 4 hrs. | Placement Test or RENG 90 |  |  |
| RENG 92 | Composition Skills II | 4 hrs. | Placement Test or RENG 91 |  |  |
| MAT 80 | Arithmetic | 3 hrs . | Placement Test |  |  |
| MAT 86/ | Integrated Pre-Algebra and Introductory Algebra | 5 hrs. | Placement Test or MAT 80 |  |  |
| MAT 87M | Integrated Elementary and Intermediate Algebra |  | Students who complete MAT 80 with an A or B within a one year period: Students who recently (within one year) failed and need to repeat MAT 91; students whose ACUPLACER placement score on Elementary Algebra falls within the range 52-62. |  |  |
| MAT 91 | Elementary Algebra | 4 hrs. | Placement Test or MAT 80 |  |  |
| MAT 92 | Intermediate Algebra | 4 hrs . | Placement Test or MAT 91 |  |  |

