

**ACCOUNTING**

Associate in Applied Science (AAS) Degree

Minimum Credits: 63.5

Contact Hours: 65.75

**INTRODUCTION:** 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 COURSES****( MEETS GRADUATION REQUIREMENTS )**

COURSE	TITLE	CREDITS	CONTACT HOURS
ENG 111 or ENG 121	English Composition I or Advanced English Composition I	3.0	3.0
ENG 112 or ENG 122	English Composition II or Advanced English Composition II	3.0	3.0
MTH 121 or MTH 123	College Algebra or College Algebra & Analytical Trigonometry	4.0	4.0
ECN 231	Economics (Micro)	3.0	3.0
PLS221 or PLS222 or HST221 & HST222	American Government Requirement	3.0-6.0	3.0-6.0
SPE 121 or SPE 123	Speech Communication or Public Communication	<u>3.0</u>	<u>3.0</u>
<b>GENERAL EDUCATION CREDITS/CONTACT HOURS:</b>		19.0-22.0	19.0-22.0

**CORE PROGRAM COURSES****( MEET WITH ACADEMIC ADVISOR TO DETERMINE CORE PROGRAM COURSES FOR CONCENTRATION AND TRANSFER )**

COURSE	TITLE	CREDITS	CONTACT HOURS
BUS 121	Introduction to Business <sup>A</sup>	3.0	3.0
BUS 123	Principles of Accounting <sup>A</sup>	4.0	4.0
BUS 124	Principles of Accounting II <sup>A</sup>	4.0	4.0
BUS 221	Business Law <sup>A</sup>	3.0	3.0
BUS 222	Business Law <sup>A</sup>	3.0	3.0
BUS 223	Intermediate Accounting I <sup>A</sup>	4.0	4.0
BUS 224	Intermediate Accounting II <sup>A</sup>	4.0	4.0
BUS 225	Taxation of Individuals <sup>A</sup>	3.0	3.0
BUS 226	Taxation of Business Entities <sup>A</sup>	3.0	3.0
BUS 228	Cost Accounting <sup>A</sup>	3.0	3.0
BUS 257	Computerized Accounting Systems <sup>A</sup>	1.5	2.0
CIS 120	Introduction to Microcomputers <sup>A</sup>	3.0	4.0
CIS 171, CIS 172, CIS 173	Spreadsheets I, II, III	3.0	3.75
ECN 232	Economics (Macro)	<u>3.0</u>	<u>3.0</u>
<b>CORE PROGRAM CREDITS/CONTACT HOURS:</b>		44.5	46.75
<b>TOTAL MINIMUM PROGRAM CREDITS/CONTACT HOURS:</b>		63.5-66.5	65.75-68.75

**SUGGESTED SEQUENCING OF COURSES**

<b>YEAR 1 (FALL SEMESTER) <u>17.0</u> CREDITS</b>		<b>CREDITS</b>	<b>CONTACT HRS</b>	<b>YEAR 1 (SPRING SEMESTER) <u>16.0-19.0</u> CREDITS</b>		<b>CREDITS</b>	<b>CONTACT HRS</b>
ENG 111 or ENG 121 English Composition I or Advanced English Composition I	3.0	3.0	ENG 112 or ENG 122 English Composition II or Advanced English Composition II	3.0	3.0		
BUS 123 Principles of Accounting	4.0	4.0	BUS 124 Principles of Accounting II	4.0	4.0		
ECN 231 Economics (Micro)	3.0	3.0	ECN 232 Economics (Macro)	3.0	3.0		
MTH 121 or MTH 123 College Algebra or College Algebra & Analytical Trig	4.0	4.0	American Government Requirement	3.0-6.0	3.0-6.0		
CIS 120 Intro to Microcomputers	<u>3.0</u>	<u>4.0</u>	CIS 171, 172, 173 Spreadsheets I, II, III	<u>3.0</u>	<u>3.75</u>		
<b>TOTAL</b>	<b>17.0</b>	<b>18.0</b>	<b>TOTAL</b>	<b>16.0-19.0</b>	<b>16.75-19.75</b>		
<b>YEAR 2 (FALL SEMESTER) <u>16.0</u> CREDITS</b>		<b>CREDITS</b>	<b>CONTACT HRS</b>	<b>YEAR 2 (SPRING SEMESTER) <u>14.5</u> CREDITS</b>		<b>CREDITS</b>	<b>CONTACT HRS</b>
BUS 221 Business Law	3.0	3.0	BUS 222 Business Law	3.0	3.0		
BUS 223 Intermediate Accounting II	4.0	4.0	BUS 224 Intermediate Accounting II	4.0	4.0		
BUS 225 Taxation of Individuals	3.0	3.0	BUS 226 Taxation of Business Entities	3.0	3.0		
BUS 121 Introduction to Business	3.0	3.0	SPE 121 or SPE 123 Speech Comm or Public Communications	3.0	3.0		
BUS 228 Cost Accounting	<u>3.0</u>	<u>3.0</u>	BUS 257 Computerized Accounting Syst	<u>1.5</u>	<u>2.0</u>		
<b>TOTAL</b>	<b>16.0</b>	<b>16.0</b>	<b>TOTAL</b>	<b>14.5</b>	<b>15.0</b>		

**NOTES:**

<sup>A</sup> Included in occupational specialty – GPA of 2.0 or higher must be maintained in the area of occupational specialty

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.