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

CORE PROGRAM REQUIREMENTS  CREDITS: 6
CIS 171, CIS 172, CIS 173 & CIS 177
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)
BUS 257  COMPUTERIZED ACCOUNTING SYSTEMS (1.5/2)

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

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SUGGESTED SEQUENCE OF COURSES

YEAR 1 (FALL SEMESTER)  CREDITS: 17
ENG 111 or  ENGLISH COMPOSITION I (3/3)
ENG 121  ADVANCED ENGLISH COMPOSITION I (3/3)
BUS 123  PRINCIPLES OF ACCOUNTING I (4/4)
ECN 231  ECONOMICS (MICRO) (3/3)
MTH 121 or  COLLEGE ALGEBRA (4/4)
MTH 123  COLLEGE ALGEBRA & ANALYTICAL TRIGONOMETRY (4/4)
CIS 120  INTRODUCTION TO MICROCOMPUTERS (3/4)

YEAR 1 (SPRING SEMESTER)  CREDITS: 16-19
ENG 112 or  ENGLISH COMPOSITION II (3/3)
ENG 122  ADVANCED ENGLISH COMPOSITION II (3/3)
BUS 124  PRINCIPLES OF ACCOUNTING II (4/4)
ECN 232  ECONOMICS (MACRO) (3/3)
PLS 221 or  PLS 222 or  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 or  SPEECH COMMUNICATION (3/3)
SPE 123  PUBLIC COMMUNICATION (3/3)
BUS 257  COMPUTERIZED ACCOUNTING SYSTEMS (1.5/2)

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.

MINIMUM 63.5 CREDIT HOURS/65.75 CONTACT HOURS

Last edited: 4/2019