Associate in Science

Business Administration Program - Accounting Concentration

To graduate in the Business Administration program - Accounting concentration a student must complete the following required course of study.

Course #	Course Title	Credits	Prerequisites	Semester Offered	Semester Taken	Grade Earned
General Education						
ECO117	Principles of Macroeconomics	3		every		
ECO118	Principles of Microeconomics	3		-		
ENL101	English Composition I	3	ENL050 or ESL201	every		
COM103	Human Communication	3	ENL010 or ESL102	every		
PSY101	General Psychology	3	ENL020, ENL050			
	Fine and Performing Arts (or) Language Arts	3				
	Mathematics (or) Natural Science	3/4				
Professional Education						
BUS120	Business Law I	3		-		
ACC111	Accounting I with Computer Applications	3	MAT020, ENL020	-		
ACC112	Accounting II with Computer Applications	3	MAT030, ACC111 or ACC101	-		
ACC202	Managerial Accounting	3	(ACC201 or ACC111) & ACC112	-		
ACC110	Personal & Small Business Taxes	3		-		
BUS100	Introduction to Business	3				
GIT125	Spreadsheet Applications for Business	3	(GIT110 or GIT120) & (ACC111 or ACC201)			
ACC261 (or) ACC263	Accounting Cooperative Work Exp (or) VITA Practicum	3	ACC202 or ACC105 & permission of Business Administration Accounting coordinator (or) ACC101 or ACC111 or ACC201; Co-req: ACC110			
GIT110	Microcomputer Application Software	3	GIT102 or equivalent, ENL020 & ENL050	every		
	Business electives (2)	6				
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Total Credits:		60/61				

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Business Administration Program Overview
Students in the Business Administration Associate in Science degree program acquire a wide range of knowledge to prepare them for various positions in the business arena. Concentrations in Accounting, Hotel Restaurant Management, Management, and Marketing provide an in-depth education.

Career Outlook
Currently, there is an excellent opportunity for students desiring to enter the field of management to have the career of their choice. Students completing a concentration in the A. S. degree in Business Administration are prepared for many exciting entry-level management positions.

Accounting Overview
Students in the Accounting concentration acquire a solid background in the areas of cost accounting, general accounting practices and tax accounting.

Career Outlook
Students completing the Accounting concentration are prepared for a variety of career options requiring a two-year degree in business, non-profit, and public accounting firms.

Program Outcomes
Upon completion of the Accounting concentration, students will be able to:

- Use financial statements in decision making
- Create and maintain computerized accounting records for a business entity
- Work effectively at an entry-level accounting position
- Analyze and record basic accounting transactions for proprietorships, partnerships and corporations
- Understand the accounting cycle for service, merchandising and manufacturing businesses
- Prepare, analyze and interpret financial statements
- Evaluate tax situations and apply appropriate tax law for informed and responsible moral choices
- Identify situations in accounting that demonstrate the importance of ethical behavior by the accountant to ensure accounting information is accurate, complete, relevant and reliable
- Describe the basic elements of budgeting process, its objectives, and its impact on human behavior
- Apply quantitative reasoning to evaluate capital investment and budgeting decisions.

Note: Students intending to transfer to a bachelor program should discuss options with a professor in the Accounting concentration.