

Area of Study: Business and Information Technology
Pathway: Accounting/Finance
Degree Type: Associate in Applied Science
Curriculum Code: BUS.ACC.AAS (C206A)

(Total Program Credits: 60-61)

The Accounting/Finance curriculum includes the study of theory and practice for accounting procedures, cost accounting, income tax procedures and the application of data processing to accounting and financial problems. Provides the minimum accounting requirements needed to enter the accounting profession as an accounting clerk or as an entry-level member of an accounting staff in many small to medium-sized businesses. While the accounting curriculum is designed with the career student in mind, many of the courses contained in it will transfer to a four-year college.

PROGRAM LEARNING OUTCOMES:

At the successful completion of the Associate in Applied Science Degree in Accounting/Finance program, the graduate will be able to:

- assemble the entire accounting cycle by analyzing business transactions, composing journal entries, preparing trial balances, and reporting the results in the financial statements;
- differentiate between job and process costing, and journalize transactions under each costing system;
- compute and interpret variances in the standard costing system;
- evaluate financial statements using horizontal, vertical, and ratio analysis;
- calculate ending inventory cost and cost of goods sold using First In First Out and Last In First out inventory costing methods under the periodic and perpetual system;
- prepare the Statement of Cash Flows using the Indirect Method, and reconcile the ending cash balance with the Balance Sheet; and
- calculate present and future values of cash flows and annuities by using the time value of money concept.

Placement Measures MAT, RHT, and COL sequence placement will be determined by an Academic Advisor. Contact your Academic Advisor or Transfer Specialist (if transferring), before registering for courses. **Developmental education courses do not transfer. They assist students in the path towards college credit.**

Program Map for Full-Time Students

Semester 1: Fall	Category	Next Steps
ACC 101 Financial Accounting (4)	<i>Required</i>	Meet with your Academic Advisor to create an academic plan.
BUS 129 Personal Finance (3)	<i>Required</i>	
BUS 141 Introduction to Business (3)	<i>Required</i>	Explore transfer institutions and admissions requirements by attending transfer events (if intending to transfer) .
RHT 101 ◊# Freshman Rhetoric & Composition I (3)	<i>Communications (3)</i>	
BUS 107 Microsoft Office in Business Applications (3) OR CIS 101 Computer Systems & Business Applications (3)	<i>Required</i>	

16 Credit hours

Note: Grade of "C" or higher is an IAI requirement for RHT 101 and RHT 102.

Semester 2: Spring	Category	Next Steps
ACC 105 ◊# Managerial Accounting (3)	<i>Required</i>	Meet with your Academic Advisor to update your academic (and transfer plan, if intending to transfer). If intending to transfer, create a Transferology account to explore how coursework transfers and attend a Transfer 101 Workshop .
BUS 161 ◊ Business Law I (3)	<i>Required</i>	
CIS 161 ◊# Microsoft Excel II (3)	<i>Required</i>	
ECO 102 ◊ Macroeconomics (3)	<i>Social and Behavioral Science (3)</i>	
BUS 146 Business Computations (3) OR MAT 110 College Algebra (3)	<i>Mathematics</i>	

15 Credit hours

Semester 3: Fall	Category	Next Steps
ACC 251 ◊# Intermediate Accounting I (4)	<i>Required</i>	Meet with your Academic Advisor to update your academic (and transfer plan, if intending to transfer).
ACC 266 ◊# Cost Accounting (3)	<i>Required</i>	
BUS 212 ◊# Principles of Finance (3)	<i>Required</i>	
SPE 101 ◊# Principles of Effective Speaking (3)	<i>Communications (3)</i>	Attend a Ready to Apply Workshop .
General education/Humanities and Fine Arts (3-4)	<i>Humanities/Fine Arts (3-4)</i>	

16-17 Credit hours

NOTE: Students must complete RHT 101, with SPE 101, or RHT 101 with RHT 102. Students intending to transfer are encouraged to complete all three courses: RHT 101 RHT 102 and SPE 101 to meet university requirements.

Semester 4: Spring	Category	Next Steps
ACC 252 ◊# Intermediate Accounting II (4)	<i>Required</i>	Meet with your Academic Advisor to finalize your transfer plan and apply to your transfer institution(s) if intending to transfer.
ACC 257 ◊# Principles of Auditing (3)	<i>Required</i>	
BUS 149 ◊ Elementary Statistics (3) OR ECO 170 ◊# Statistics for Business and Economics (3)	<i>Required</i>	
BUS 262 ◊# Business Law II (3)	<i>Required</i>	Submit graduation petition by deadline (check for the specific date in catalog or syllabi.)

13 Credit hours

Note: To earn BUS.ACC.CERT, take additional BUS 102; CIS 155 or CIS 157; ACC 256; BUS 188;
To earn BUS.BKK.CERT take additional BUS 102, CIS 155

Program Electives	
Take any ACC or BUS course (3)	

Graduation requirements:

Total semester hours required in <i>general education</i> toward the AAS Degree	15
Total semester hours for program <i>required courses, program specific electives and other electives</i> toward the AAS Degree in Accounting/Finance	45
Minimum total semester hours required for the AAS Degree	60

General Education requirements:

- **Communications:** Two courses (six semester hours). Department choice of RHT 101 and RHT 102 or RHT 101 with SPE 101. If transferring, it is suggested to take all three courses.
- **Social and Behavioral Sciences or Humanities or Fine Arts:** Two courses (six semester hours are required for graduation; department choice whether courses are taken from each discipline or two courses from same discipline, to include one approved [Human Diversity](#) course.
- **Mathematics or Physical or Life Science:** One course (three semester hours); review specific program requirements for your selected curriculum.

See ACC course descriptions (p.**Error! Bookmark not defined.**); BUS course descriptions (p.**Error! Bookmark not defined.**); Humanities or Fine Arts General Education requirements.

**For students intending to go directly into the workforce take BUS 1460. (BUS 1460 meets Triton's Mathematics and/or Science general education requirement.)*

Coordinator: Dr. William M. Griffin, Ext. 3579