

ACCOUNTING, ASSOCIATE OF APPLIED SCIENCE

The Associate of Applied Science (AAS) Accounting degree is designed to prepare students for entry-level positions in a variety of accounting-related positions in small businesses, governmental agencies and public accounting firms. The program offers students the opportunity to gain a combination of knowledge and practical hands-on experience in accounting. The program includes accounting and business-specific classes as well as a range of supporting courses designed to strengthen the students' self-assurance and leadership qualities.

Students completing the AAS Accounting will be prepared to maintain the accounting records of a business, analyze financial reports, or may be responsible for specific areas such as budgeting, accounts payable, payroll, or accounts receivable. This degree also prepares students for occupations such as full-charge bookkeeper, GS8 Accountant I, data entry clerk, financial staff accountant, cost accountant, and general office clerk.

An AAS Accounting is part of a Career Pathway. To see how this program links to others in the Pathway click here (<https://www.socc.edu/pathways/roadmapsaz/140-accounting-roadmap>).

Graduation Requirements

Students must complete a minimum of 93 credit hours with a cumulative Grade Point Average (GPA) of 2.0 or better. All courses must be completed with a grade of 'C' or better. Twenty-four (24) credits must be completed at Southwestern before the AAS Accounting degree is awarded.

Complete the graduation application process one term prior to the term of completion (e.g., spring term graduates must apply during winter term).

Pre-Program Courses

Students are required to take the following courses *prior* to the program courses, depending on students' college placement information. See advisor for details:

Code	Title	Credits
CIS90	Computer Basics (or demonstrate proficiency)	2
MTH20	Basic Mathematics (or placement in higher math course)	4
WR90R	Academic Literacy (or placement in higher writing course)	4

Program Guide

Course	Title	Credits
First Year		
Fall		
BA101	Introduction to Business	4
BA211	Principles of Accounting I	4
BA284	Job Readiness	1
CIS120	Concepts of Computing	4
WR115	Introduction to Expository Writing (or higher) ¹	3
Credits		16

Winter		
BA120	Leadership Development ²	3
BA212	Principles of Accounting II	4
BA222	Finance	3
CIS125S	Spreadsheet Applications	3
MTH82	Business Mathematics ³	4
Credits		17

Spring		
BA206	Management Fundamentals	3
BA213	Principles of Accounting III Managerial Accounting	4
BA217	Accounting Process	3
BA240	Fund Accounting Governmental	3
SP219	Small Group Discussion ⁴	3
Credits		16

Second Year		
Fall		
BA230	Business Law	4
ECON201	Microeconomics	4
CIS125W	Word Processing Applications Microsoft	3
Specific Elective ⁵		3
Credits		14

Winter		
BA205	Solving Communication Problems With Technology	4
BA220	Tax Accounting Personal Income Tax	3
ECON202	Macroeconomics	4
Specific Elective ⁵		3
Credits		14

Spring		
BA177	Payroll Records and Accounting	3
BA277	Business Ethics	3
or PHL102	or Ethics	
AC280	CWE: Accounting	4
PE231	Wellness for Life ⁶	3
Specific Elective ⁵		3
Credits		16
Total Credits		93

¹ Writing substitutions exclude WR241 Imaginative Creative Writing Fiction, WR242 Imaginative Writing Poetry Poetry, WR243 Imaginative Writing Explorations, and WR250 Autobiography Writing.

² BA110 Group Dynamics for Teams, BA285 Human Relations in Organizations, PSY100 Introduction to Psychology, PSY201 General Psychology, PSY201H General Psychology w/Honors, PSY203 General Psychology, or PSY203H General Psychology w/Honors may be substituted for BA120 Leadership Development.

³ MTH60 Algebra I, MTH65 Algebra II, MTH95 Intermediate Algebra or higher may be substituted for MTH82 Business Mathematics.

⁴ SP100 Basic Speech Communications or higher may be substituted for SP219 Small Group Discussion.

⁵ Specific Electives: Any CS/CIS, BA, AC course not required for the degree; OA121 Beginning Keyboarding, OA124 Keyboard Skill Building, OA220 Electronic Calculators; MTH65 Algebra II, MTH95 Intermediate Algebra, or higher; WR227 Report Writing.

⁶ Three (3) credits of PE185 sport/activity courses or HE250 Personal Health may be substituted for PE231 Wellness for Life.

Program Student Learning Outcomes

Upon successful completion of this program, the student will be able to:

- Communicate effectively in oral and written forms in a business environment.
- Practice within the legal and ethical frameworks of a given business or industry.
- Participate in learning opportunities that contribute to personal and professional growth.
- Adequately identify and record business transactions.
- Verify accuracy of accounting data.
- Make basic decisions regarding accounting functions.
- Produce basic financial statements (e.g. balance sheets, income statements, cash flows).
- Prepare budgets, payroll, and other quarterly tax reports.
- Communicate effectively with tax and accounting professionals.
- Effectively and efficiently use current and emerging technologies and software to solve workplace problems.
- Interact effectively with coworkers in ways that contribute to the organization's goals and your advancement in business opportunities.