

# 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](#).

## GRADUATION REQUIREMENTS

Students must complete a minimum of 92 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 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).

## 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

## AWARD MAP

### Pathway Option

Career Pathway Certificate of Completion: Accounting Clerk

Certificate of Completion: Accounting Clerk

Associate: Accounting AAS

## 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
<b>First Year</b>		
<b>Fall</b>		
BA101	Introduction to Business	4
BA211	Principles of Accounting I	4
CIS120	Concepts of Computing	4
WR115	Fundamentals of Report Writing (or higher) <sup>1</sup>	3
		Credits
		15
<b>Winter</b>		
BA120	Leadership Development <sup>2</sup>	3
BA212	Principles of Accounting II	4
CIS125S	Spreadsheet Applications	3
MTH82	Business Mathematics <sup>3</sup>	4
BA205	Solving Communication Problems With Technology	4
		Credits
		18
<b>Spring</b>		
BA206	Management Fundamentals	3
BA213	Principles of Accounting III	4
BA217	Accounting Process	3
BA240	Fund Accounting	3
SP219	Small Group Discussion <sup>4</sup>	3
		Credits
		16
<b>Second Year</b>		
<b>Fall</b>		
BA230	Business Law	4
ECON201	Microeconomics	4
CIS125W	Word Processing Applications Microsoft	3
Specific Elective <sup>5</sup>		3
		Credits
		14
<b>Winter</b>		
BA220	Tax Accounting: Personal Income Tax	3
ECON202	Macroeconomics	4

BA222	Finance	3
Specific Elective <sup>5</sup>		3
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	Credits	13
<b>Spring</b>		
BA177	Payroll Records and Accounting	3
BA277	Business Ethics	3
or PHL102	or Ethics	
AC280	CWE: Accounting <sup>7</sup>	4
PE231	Wellness for Life <sup>6</sup>	3
BA292	Entrepreneurship Capstone	3
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	Credits	16
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	Total Credits	92

<sup>1</sup> Writing substitutions exclude WR241, WR242, WR243, and WR250.

<sup>2</sup> BA110, BA285, PSY100, PSY201, PSY203 may be substituted for BA120.

<sup>3</sup> MTH60, MTH65, MTH95 or higher, excluding MTH211, may be substituted for MTH82.

<sup>4</sup> SP100, SP111, SP218 may be substituted for SP219.

<sup>5</sup> Specific Electives: Any AC, BA, CS/CIS, course not required for the degree; OA121, OA124, OA220; MTH65, MTH95, or higher; WR227.

<sup>6</sup> HE250 OR 3 credits of PE185 courses may be substituted for PE231.

<sup>7</sup> See Internship Coordinator to schedule an appointment one month prior to term. 541-888-7405.

\* All Honors courses may substitute for their equivalent requirements.