

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.

GRADUATION REQUIREMENTS

Students must complete a minimum of 90 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

Math and writing placement are unique to each student and are determined during the admissions and intake advising process.

Additional math or writing courses may be required prior to taking the math or writing program requirements in this degree.

PROGRAM GUIDE

Course	Title	Credits
First Year		
Fall		
BA101Z	Introduction To Business	4
CIS120	Concepts of Computing	4
COMM111Z	Public Speaking ⁴	4
MTH82	Business Mathematics ³	4
Credits		16
Winter		
CIS125S	Spreadsheet Applications	3
BA205	Solving Communication Problems With Technology	4
WR115	Fundamentals of Report Writing ¹	4
BA211Z	Principles of Financial Accounting	4
Credits		15
Spring		
BA206	Management Fundamentals	4
BA213Z	Principles of Managerial Accounting	4
BA217	Accounting Process	3
BA240	Fund Accounting	3
Credits		14
Second Year		
Fall		
BA230	Business Law	4
ECON201	Microeconomics	4
CIS125W	Word Processing Applications Microsoft	3
Specific Elective ⁵		3
Credits		14
Winter		
BA220	Tax Accounting: Personal Income Tax	3
BA285	Human Relations in Organizations ²	3
ECON202	Macroeconomics	4
BA222	Financial Management	3
Specific Elective ⁵		3
Credits		16
Spring		
BA177	Payroll Records and Accounting	3
BA277	Business Ethics	3
or PHL102	or Ethics	
PE231	Wellness for Life ⁶	3
BA280	CWE: Business Admin ⁷	4
BA292	Entrepreneurship Capstone	3
Credits		16
Total Credits		91

¹ A higher writing may be substituted excluding WR241, WR242, WR243, WR250.

² BA285, BA120, PSY100, PSY201Z, PSY202Z, PSY203 will satisfy this requirement.

- ³ MTH65, MTH95 or higher, excluding MTH211, may be substituted for MTH82.
- ⁴ COMM100Z, COMM111Z, COMM218Z, COMM219 will satisfy this requirement.
- ⁵ Specific Electives: Any AC, BA, CS/CIS, course not required for the degree; MTH65, MTH95, or higher; WR227Z.
- ⁶ PE231, HE250, or (3) credits of PE185 sport/activity courses will satisfy this requirement.
- ⁷ Call 541-888-7405 to schedule with Internship Coordinator one month prior to term.