

# ACCOUNTING (AAS)

**Catalog Effective Term:** Fall 2024

**Program Code:** APACCT

**Credential:** Associate in Applied Science

**Program is also available online**

*High Demand Occupation, High Skill Occupation*

This program prepares students for jobs with duties assigned to a beginning accountant such as verifying additions, checking audits, postings, and vouchers, analyzing accounts, and preparing financial statements. Many of the courses transfer to four-year colleges, including programs at Eastern Michigan University, Madonna University, and Walsh College. If the primary goal is to transfer into a bachelor's of business administration program in accounting, consider the Business Transfer program.

## Articulation

Eastern Michigan University, BBA or BS degree

Concordia University, BS degree

Walsh College, BBA or BS degree

Wayne State University, BS degree

Copies can be obtained from the Counseling Office, a program advisor, or from the Curriculum and Assessment Office Web site: <http://www.wccnet.edu/learn/transfer-wcc-credits/articulation-agreements.php>.

*University of Michigan - Ann Arbor Business School does not accept business or accounting courses from community colleges. If you wish to transfer into an accounting major at UM, please see a counselor.*

## Program Admission Requirements

- An Academic Math Level of 3 is required to enroll in MTH 125 Everyday College Math and MTH 160 Basic Statistics.
- An Academic Math Level of 4 is required to enroll in MTH 176 College Algebra.

**Minimum Credits Required for the Program: 60**

## Full-Time Students

Course	Title	Credits
<b>First Semester</b>		
ACC 111	Principles of Financial Accounting	3
ENG 111	Composition I	4
Nat. Sci. Elective(s) ( <a href="https://coursecatalog.wccnet.edu/academics/general-education/#naturalsci">https://coursecatalog.wccnet.edu/academics/general-education/#naturalsci</a> )		3
Select one of the following:		4
MTH 125	Everyday College Math	
MTH 160	Basic Statistics	
MTH 176	College Algebra	
<b>Credits</b>		<b>14</b>
<b>Second Semester</b>		
ACC 122	Principles of Managerial Accounting	3
ACC 131 or TAX 101	QuickBooks Software or Income Taxes for Individuals	3
BMG 140	Introduction to Business	3
BOS 184	Spreadsheet Software Applications I	3

ECO 211	Principles of Economics I	3
<b>Credits</b>		<b>15</b>
<b>Third Semester</b>		
ACC 213	Intermediate Accounting I	3
BMG 111	Business Law I	3
CIS 110	Introduction to Computer Information Systems	3
COM 101	Fundamentals of Speaking	3
ECO 222	Principles of Economics II	3
<b>Credits</b>		<b>15</b>
<b>Fourth Semester</b>		
ACC 214	Intermediate Accounting II	3
ACC 225	Managerial Cost Accounting	3
BMG 207	Business Communication	3
BMG 265	Business Statistics	3
Arts/Human. Elective(s) ( <a href="https://coursecatalog.wccnet.edu/academics/general-education/#arthuma">https://coursecatalog.wccnet.edu/academics/general-education/#arthuma</a> ) <sup>1</sup>		3
Open Elective(s) to reach a minimum of 60 total credits.		1
<b>Credits</b>		<b>16</b>
<b>Total Credits</b>		<b>60</b>

<sup>1</sup> See the EMU Diverse World Requirement (<https://coursecatalog.wccnet.edu/academics/emu-diverse-world-requirement/>) list

## Part-Time Students

Course	Title	Credits
<b>First Semester</b>		
ACC 111	Principles of Financial Accounting	3
BOS 184	Spreadsheet Software Applications I	3
<b>Credits</b>		<b>6</b>
<b>Second Semester</b>		
ACC 122	Principles of Managerial Accounting	3
Select one of the following:		4
MTH 125	Everyday College Math	
MTH 160	Basic Statistics	
MTH 176	College Algebra	
<b>Credits</b>		<b>7</b>
<b>Third Semester</b>		
BMG 140	Introduction to Business	3
ACC 131 or TAX 101	QuickBooks Software or Income Taxes for Individuals	3
<b>Credits</b>		<b>6</b>
<b>Fourth Semester</b>		
ACC 213	Intermediate Accounting I	3
ENG 111	Composition I	4
<b>Credits</b>		<b>7</b>
<b>Fifth Semester</b>		
ACC 214	Intermediate Accounting II	3
BMG 111	Business Law I	3
<b>Credits</b>		<b>6</b>

**Sixth Semester**

CIS 110	Introduction to Computer Information Systems	3
ECO 211	Principles of Economics I	3
<b>Credits</b>		<b>6</b>

**Seventh Semester**

ACC 225	Managerial Cost Accounting	3
ECO 222	Principles of Economics II	3
<b>Credits</b>		<b>6</b>

**Eighth Semester**

BMG 207	Business Communication	3
BMG 265	Business Statistics	3
<b>Credits</b>		<b>6</b>

**Ninth Semester**

COM 101	Fundamentals of Speaking	3
Arts/Human. Elective(s) ( <a href="https://coursecatalog.wccnet.edu/academics/general-education/#arthuma">https://coursecatalog.wccnet.edu/academics/general-education/#arthuma</a> ) <sup>1</sup>		3
Nat. Sci. Elective(s) ( <a href="https://coursecatalog.wccnet.edu/academics/general-education/#naturalsci">https://coursecatalog.wccnet.edu/academics/general-education/#naturalsci</a> )		3
Open Elective(s) to reach a minimum of 60 total credits.		1
<b>Credits</b>		<b>10</b>
<b>Total Credits</b>		<b>60</b>

<sup>1</sup> See the EMU Diverse World Requirement (<https://coursecatalog.wccnet.edu/academics/emu-diverse-world-requirement/>).