

## ACCOUNTING

This curriculum provides education to students in the areas of preparation of financial reports, statements, cost procedures, audit and finance for business firms. The sequence of major offerings starts summer and fall quarters.

### MISSION STATEMENT:

The Accounting Program provides an intensive study of the accounting/finance field in flexible student-friendly formats for lifelong learning opportunities.

### Curriculum for Four-Year Degree: 180 Credit Hours

#### Technical and Basic Requirements:

##### 105 Credit Hours

AC114 Accounting I/5\*  
 AC115 Accounting II/5\*  
 AC116 Accounting III/5\*  
 AC117 Personal Taxes/5\*  
 AC131 Introduction to Accounting Software/5\*  
 AC202 Managerial Accounting/5\*  
 AC218 Intermediate Accounting I/5\*  
 AC219 Intermediate Accounting II/5\*  
 AC301 Cost Accounting I/5  
 AC302 Cost Accounting II/5  
 AC310 Business Taxes/5  
 AC375 Accounting Professional Ethics/3  
 AC405 Accounting Information Systems/5  
 AC411 A Survey of Auditing/3  
 AC412 Auditing for Fraud/3  
 AC435 Advanced Accounting I/5  
 AC436 Advanced Accounting II/5  
 BU315 Business Law I/3  
 BU316 Business Law II/3  
 DP150 Spreadsheet Applications/3\*  
 FI210 Principles of Finance/5\*  
 FI400 Corporate Finance/4  
 FI410 Investments/3  
 MA121 Principles of Management/5\*

UN220 Introduction to Diversity Issues/3\*  
 UN490 Portfolio Capstone/1  
 Any 100/200 level AR, EN, HI, RE, or SP course/3\*  
 Any 300/400 level PY or SO course/3  
 Any 300/400 level AR, CO, HI, PO, or WS courses/6

#### General Education Electives: 9 Credit Hours

##### 3 Credit Hours\*

Choose 100- or 200-level courses from the general education subject categories, which may include Art (AR), English (EN), History (HI), Math (MH), Political Science (PS), Psychology (PY), Religion (RE), Sociology (SO), Spanish (SP), or University Survey (UN).

##### 6 Credit Hours

Choose 300- or 400-level courses from the general education subject categories, which may include Art (AR), Communication (CO), English (EN), History (HI), Math (MH), Popular Culture (PO), Psychology (PY), Science (SC), Sociology (SO), University Survey (UN), or Women's Studies (WS).

#### Specialized Electives:

##### 2 Credit Hours

Choose courses at the 300 or 400 level that are not required in your program.

#### General Education Requirements:

##### 64 Credit Hours

CO179 Introduction to Human Communication/3\*  
 CO445 Group Dynamics/3  
 EN Any 300/400 level EN course/3  
 EN180 Composition I/5\*  
 EN200 Composition II/5\*  
 MH190 Algebra/5\*  
 MH310 Finite Mathematics/3  
 OR  
 MH315 Calculus/3  
 MH350 Statistics/5  
 MH420 Quantitative Methods/3  
 PH310 Ethics/3  
 PY177 Introduction to Psychology/3\*  
 OR  
 SO186 Sociology/3\*  
 SC200 Principles of Ecology/3\*  
 SC320 Biology/3  
 OR  
 SC330 Physics/3  
 UN100 First Year Experience/1\*

Note: Elective courses can apply to only one degree level. The same course cannot be re-used to satisfy the elective requirements at the Associate's Degree level and again at the Bachelor's Degree level.

\*Denotes first and second year courses