

ACCOUNTING

Associates of Applied Science

About the Accounting Program

With accounting courses focused on project-based work, you'll gain valuable experience in the classroom that will add up to relevant job skills. Projects will emphasize the accounting cycle, bookkeeping, financial statement analysis, and personal and business tax returns. Plus, learn essential programs such as Microsoft Excel, Word, and QuickBooks Premier accounting software.

PROGRAM OUTLINE

| COURSE # | COURSE TITLE | CREDITS |
|------------|--|---------|
| 1010111200 | Payroll Accounting Teaches accounting procedures dealing with payroll, laws, and government requirements, including completion and filing of periodic reports. Prerequisite(s): 1010115100 Accounting Principles 1 (C or better) (concurrent enrollment allowed). | 3.00 |
| | Competencies | |
| | 10101112C00 Payroll Accounting Students will prepare and report payroll records | 3.00 |
| 1010111300 | Income Tax Preparation 1 Studies current state and federal tax laws. Students learn to calculate and present gross income, deductions, exemptions, taxable income, tax liability, and tax credits on appropriate tax forms. | 4.00 |
| | Competencies | |
| | 10101113C01 Income Tax Preparation 1A Students will learn and utilize the tax formula determine the taxability of income items. | 1.50 |
| | 10101113C02 Income Tax Preparation 1B Students will accurately determine proper tax deductions and credits. | 1.50 |
| | 10101113C03 Income Tax Preparation 1C Students will prepare a federal and state tax return from client data. | 1.00 |
| 1010111400 | Income Tax Preparation 2 | 3.00 |

| COURSE # | COURSE TITLE | CREDITS |
|-------------|--|---------|
| | Continuation of Income Tax Preparation I. Students learn more advanced tax concepts of individuals as well as businesses. Prerequisite(s): 1010111300 Income Tax Preparation 1 (C or better). | |
| | Competencies | |
| 10101114C01 | Income Tax Preparation 2A Students will utilize resources to solve tax scenarios including doing research and presenting tax planning strategies. Prerequisite(s): 10101113C03 Income Tax Preparation 1C (B or better). | 0.25 |
| 10101114C02 | Income Tax Preparation 2B Students will determine the impact of various tax issues on tax liability including depreciation, property transactions, AMT, and at-risk and passive transactions. Prerequisite(s): 10101113C03 Income Tax Preparation 1C (B or better). | 1.50 |
| 10101114C03 | Income Tax Preparation 2C Students will examine business tax laws and prepare business tax returns. Prerequisite(s): 10101113C03 Income Tax Preparation 1C (B or better). | 0.75 |
| 10101114C04 | Income Tax Preparation 2D Students will prepare gift, estate and trust tax returns. Prerequisite(s): 10101113C03 Income Tax Preparation 1C (B or better). | 0.50 |
| 1010113500 | QuickBooks Applications Perform advanced level accounting functions in QuickBooks: complex daily transactions, payroll, month end, reports and budgets Prerequisite(s): 1010315500 QuickBooks Basics (C or better). | 1.00 |
| | Competencies | |
| 10101135C00 | QuickBooks Applications Perform advanced level accounting functions in QuickBooks: complex daily transactions, payroll, month end, reports and budgets Prerequisite(s): 10103155C00 QuickBooks Basics (B or better) (concurrent enrollment allowed). | 1.00 |
| 1010115100 | Accounting Principles 1 Develops an understanding of the fundamental principles of accounting with an emphasis on the accounting cycle. | 2.00 |
| | Competencies | |
| 10101151C00 | Accounting Principles 1 Students will prepare financial statements using the generally accepted accounting principles for merchandising business. | 2.00 |
| 1010115200 | Accounting Principles 2 | 3.00 |

| COURSE # | COURSE TITLE | CREDITS |
|-------------|---|---------|
| | Extends students' understanding of accounting principles, including applications to inventory, accounts receivable, cash, and fixed assets. Prerequisite(s): 1010115100 Accounting Principles 1 (C or better). | |
| | Competencies | |
| 10101152C01 | Accounting Principles 2A Students will explain accounting principles to account for inventories. Prerequisite(s): 10101151C00 Accounting Principles 1 (B or better). | 1.00 |
| 10101152C02 | Accounting Principles 2B Students will apply accounting principles to analyze and account for and analyze receivables. Prerequisite(s): 10101151C00 Accounting Principles 1 (B or better). | 0.75 |
| 10101152C03 | Accounting Principles 2C Students will apply accounting principles to account for and analyze cash. Prerequisite(s): 10101151C00 Accounting Principles 1 (B or better). | 0.50 |
| 10101152C04 | Accounting Principles 2D Students will apply account principles to account for and analyze plant and intangible assets, including purchase, depreciation and disposal. Prerequisite(s): 10101151C00 Accounting Principles 1 (B or better). | 0.75 |
| 1010115400 | Accounting Principles 3 Extends and applies accounting concepts and principles to corporations and the analysis of financial statements. Partnership accounting is also introduced. Prerequisite(s): 1010115200 Accounting Principles 2 (C or better). | 4.00 |
| | Competencies | |
| 10101154C01 | Accounting Principles 3A Students will prepare various accounting records for partnerships. Prerequisite(s): 10101152C04 Accounting Principles 2D (B or better). | 0.75 |
| 10101154C02 | Accounting Principles 3B Students will apply account principles to account for equity financing. Prerequisite(s): 10101152C04 Accounting Principles 2D (B or better). | 1.00 |
| 10101154C03 | Accounting Principles 3C Students will apply account principles to account for debt finance and time value of money. Prerequisite(s): 10101152C04 Accounting Principles 2D (B or better). | 1.50 |
| 10101154C04 | Accounting Principles 3D Students will analyze financial statements and communicate results. Prerequisite(s): 10101152C04 Accounting Principles 2D (B or better). | 0.75 |
| 1010115800 | Cost Accounting | 3.00 |

| COURSE # | COURSE TITLE | CREDITS |
|-------------|---|---------|
| | Develops basics skills in accounting for materials, labor, and factory overhead in the manufacturing concern. Additional topics include cost-volume-profit, capital budgeting, and relevant costs for decision making. Prerequisite(s): 1010115200 Accounting Principles 2 (C or better). | |
| | Competencies | |
| 10101158C01 | Cost Accounting A Students will account for all production costs using job order costing. Prerequisite(s): 10101152C04 Accounting Principles 2D (B or better). | 1.00 |
| 10101158C02 | Cost Accounting B Students will account for all production costs using process costing. Prerequisite(s): 10101152C04 Accounting Principles 2D (B or better). | 1.00 |
| 10101158C03 | Cost Accounting C Students will perform budgeting, standard costing and variance analysis and communicate results. Prerequisite(s): 10101152C04 Accounting Principles 2D (B or better). | 0.50 |
| 10101158C04 | Cost Accounting D Students will analyze cost accounting information for decision making including cost, volume, profit analysis. Prerequisite(s): 10101152C04 Accounting Principles 2D (B or better). | 0.50 |
| 1010116200 | Intermediate Accounting 1 Presents advanced accounting principles and applications including financial statements, earnings per share, and accounting for investments. Prerequisite(s): 1010115400 Accounting Principles 3 (C or better). | 3.00 |
| | Competencies | |
| 10101162C01 | Intermediate Accounting 1A Students will report and analyze business financial position on a balance sheet and apply the Financial Accounting Standards Board (FASB) conceptual framework. Prerequisite(s): 10101154C04 Accounting Principles 3D (B or better). | 0.75 |
| 10101162C02 | Intermediate Accounting 1B Students will report and analyze business earnings in all aspects of the income statement. Prerequisite(s): 10101154C04 Accounting Principles 3D (B or better). | 0.75 |
| 10101162C03 | Intermediate Accounting 1C Students will report and analyze business cash flow. Prerequisite(s): 10101154C04 Accounting Principles 3D (B or better). | 0.75 |
| 10101162C04 | Intermediate Accounting 1D Students will journalize investments and security transactions. Prerequisite(s): 10101154C04 Accounting Principles 3D (B or better). | 0.75 |
| 1010116600 | Intermediate Accounting 2 | 2.00 |

| COURSE # | COURSE TITLE | CREDITS |
|------------|--|---------|
| | Prepares the learner to account for revenue, leases, deferred income taxes, changes in estimates or principles, retirement plans, accounting for derivatives, and apply the FASB conceptual framework. Prerequisite(s): 1010116200 Intermediate Accounting 1 (C or better). | |
| | Competencies | |
| | 10101166C00 Intermediate Accounting 2 | 2.00 |
| | Students will apply accounting principles to account for revenue, leases, deferred income tax, changes in estimates, derivatives, and retirement plans. Prerequisite(s): 10101162C04 Intermediate Accounting 1D (B or better). | |
| 1010117000 | Accounting Information Systems | 3.00 |
| | Prepares the learner to examine a business information system, design output reports for effective financial reporting and decision making, design input documents to gather data, document and information system of a business, and design a plan for internal control of a business. Prerequisite(s): 1010111200 Payroll Accounting (C or better) and 1010115400 Accounting Principles 3 (C or better) and 1010113500 QuickBooks Applications (C or better) and 1010311500 MS Word Beginning (C or better). | |
| | Competencies | |
| | 10101170C00 Accounting Information Systems | 3.00 |
| | Students will examine and utilize business information systems including flow charts, internal controls, and process and form analysis. Prerequisite(s): 10101112C00 Payroll Accounting (B or better) and 10101154C04 Accounting Principles 3D (B or better) and 10103115C01 MS Word Beginning (B or better) and 10101135C00 QuickBooks Applications (B or better). | |
| 1010118500 | Accounting Spreadsheet Application | 2.00 |
| | Prepares the learner to use formatting for financial reports, use financial/accounting functions in spreadsheets, create charts for financial analysis, use Excel database functions to query financial information, utilize spreadsheet financial analysis tools, and maintain data integrity by using internal control features. Prerequisite(s): 1010115200 Accounting Principles 2 (C or better) and 1010111200 Payroll Accounting (C or better) and 1010311500 MS Word Beginning (C or better). | |
| | Competencies | |
| | 10101185C01 Accounting Spreadsheet Application A | 1.00 |
| | Students will use financial/accounting functions in spreadsheets to solve case studies. Prerequisite(s): 10101152C04 Accounting Principles 2D (B or better) and 10101112C00 Payroll Accounting (B or better) and 10103115C01 MS Word Beginning (B or better). | |
| | 10101185C02 Accounting Spreadsheet Application B | 1.00 |
| | Students will create spreadsheets and charts for financial analysis and budgeting to solve case studies. Prerequisite(s): 10101152C04 Accounting Principles 2D (B or better) and 10101112C00 Payroll Accounting (B or better) and 10103115C01 MS Word Beginning (B or better). | |
| 1010210600 | Business Orientation | 1.00 |

| COURSE # | COURSE TITLE | CREDITS |
|------------|---|---------|
| | Introduces students to the topics of business and allows them to experience the expectations and rigor of the program. Students also participate in self-assessments to provide feedback and self-awareness of the relationship between interest and aptitude for the program. | |
| | Competencies | |
| | 10102106C01 Business Orientation | 1.00 |
| | Business Orientation Introduces students to the topics of business and allows them to experience the expectations and rigor of the program. Students also participate in self-assessments to provide feedback and self-awareness of the relationship between interest and aptitude for the program. | |
| 1010212000 | Business Law | 3.00 |
| | Examines the law and the ways it can impact business operations, including the framework of the court system, contracts, torts, criminal law, business ethics, forms of business organizations, real and personal property. | |
| | Competencies | |
| | 10102120C01 Business Law A | 0.50 |
| | The student will learn sources of business law and be exposed to jurisdiction and the adjudication process | |
| | 10102120C02 Business Law B | 0.50 |
| | In this class, students will learn torts and the process of proving negligence. Intellectual property law including trademarks and patents are also covered. | |
| | 10102120C03 Business Law C | 0.50 |
| | Students will learn the basic requirements of contracts, how they may be breached and the process of collecting damages in a breach. | |
| | 10102120C04 Business Law D | 0.50 |
| | The UCC is introduced and the relationship between it and contract law covered. Students will learn obligations and remedies of both seller and buyer. | |
| | 10102120C05 Business Law E | 0.50 |
| | This class covers typical forms businesses may assume such as sole proprietorship, partnership and corporation along with the advantages and disadvantages of each. | |
| | 10102120C06 Business Law F | 0.50 |
| | This class will summarize the critical elements of real property, personal property and landlord and tenant relationships. | |
| 1010311500 | MS Word Beginning | 1.00 |
| | Provides practice in using basic word processing functions and features of MS Word. | |
| | Competencies | |
| | 10103115C01 MS Word Beginning | 1.00 |
| | Students will apply word processing features to create business documents. | |

| COURSE # | COURSE TITLE | CREDITS |
|---------------------|---|---------|
| 1010312600 | MS Excel Beginning Develops skills in using basic spreadsheet functions of MS Excel for business users. | 1.00 |
| Competencies | | |
| 10103126C01 | MS Excel Beginning Students will apply spreadsheet functions to create business documents. | 1.00 |
| 1010312700 | MS Excel Intermediate Develops skills in using additional spreadsheet features including multiple worksheets, 3-D references, macro basics, charts, and databases. Prerequisite(s): 1010312600 MS Excel Beginning (C or better). | 1.00 |
| Competencies | | |
| 10103127C00 | MS Excel Intermediate Students will apply advanced spreadsheet functions to create business documents. Prerequisite(s): 10103126C01 MS Excel Beginning (B or better). | 1.00 |
| 1010315500 | QuickBooks Basics Students will process routine accounting transactions for service industry including company setup. | 1.00 |
| Competencies | | |
| 10103155C00 | QuickBooks Basics Students will process routine accounting transactions for service industry including company setup. | 1.00 |
| 1080119500 | Written Communication Develops writing skills which include prewriting, drafting, revising, and editing. A variety of writing assignments is designed to help the learner analyze audience and purpose, research and organize ideas, and format and design documents based on subject matter and content. Also develops critical reading and thinking skills through the analysis of a variety of written documents. | 3.00 |
| Competencies | | |
| 10801195C00 | Written Communication Develops writing skills which include prewriting, drafting, revising, and editing. A variety of writing assignments is designed to help the learner analyze audience and purpose, research and organize ideas, and format and design documents based on subject matter and content. Also develops critical reading and thinking skills through the analysis of a variety of written documents. | 3.00 |
| 2080121900 | English Composition I Develops expository writing and critical thinking skills, including clarity, concision, concreteness, and completeness of expression, supported by reasoning, organization, and language conventions. | 3.00 |
| 1080119600 | Oral Interpersonal Communication | 3.00 |

| COURSE # | COURSE TITLE | CREDITS |
|-------------|---|---------|
| | Focuses upon developing speaking, verbal and nonverbal communications, and listening skills through individual presentations, groups activities, and other projects. | |
| | Competencies | |
| 10801196C00 | Oral Interpersonal Communication Focuses upon developing speaking, verbal and nonverbal communications, and listening skills through individual presentations, groups activities, and other projects. | 3.00 |
| 2081020100 | Fundamentals of Speech Examines theory and process of communication, the role of speech in self-development, the art of persuasion, topic selection, the use of research-based evidence, and audience analysis. Includes organizing speech content, speech delivery, and critique via presentation of informative and persuasive speeches and development of effective extemporaneous speaking style. Students gain self-confidence, proficiency, and poise. | 3.00 |
| 1080119700 | Technical Reporting Teaches preparation and presentation of written, oral, and multi-media technical reports. Prerequisite(s): 1080119500 Written Communication (C or better) or 2080121900 English Composition I (C or better). | 3.00 |
| | Competencies | |
| 10801197C00 | Technical Reporting Teaches preparation and presentation of written, oral, and multi-media technical reports. Prerequisite(s): 10801195C00 Written Communication (C or better). | 3.00 |
| 2080122300 | English Composition II Advances composition skills, emphasizing well-reasoned argumentative research papers. Prerequisite(s): 2080121900 English Composition I (D- or better) or 1080119500 Written Communication (B or better). | 3.00 |
| 1080413400 | Mathematical Reasoning | 3.00 |

| COURSE # | COURSE TITLE | CREDITS |
|-------------|---|---------|
| | <p>An activity based approach is used to explore numerical relationships, graphs, proportional relationships, algebraic reasoning, and problem solving using linear, exponential and other mathematical models. Students will develop conceptual and procedural tools that support the use of key mathematical concepts in a variety of contexts. This course is not designed for Science, Technology, Engineering, or Math (STEM) students and/or others who require calculus. Prerequisite(s): 7785478000 Principles of College Math (C or better) or Accuplacer Algebra score ≥ 35 or UW Math Placement Basic Math score ≥ 250 or ACT Math score ≥ 18 or Tailwind Math CMath Fund score ≥ 16.</p> | |
| | <p>Competencies</p> | |
| 10804134C00 | <p>Mathematical Reasoning</p> <p>An activity based approach is used to explore numerical relationships, graphs, proportional relationships, algebraic reasoning, and problem solving using linear, exponential and other mathematical models. Students will develop conceptual and procedural tools that support the use of key mathematical concepts in a variety of contexts. This course is not designed for Science, Technology, Engineering, or Math (STEM) students and/or others who require calculus. Prerequisite(s): 7785478000 Principles of College Math (C or better) or Accuplacer Algebra score ≥ 35 or UW Math Placement Basic Math score ≥ 250 or ACT Math score ≥ 18 or Tailwind Math CMath Fund score ≥ 16.</p> | 3.00 |
| 2080422000 | <p>Intermediate Algebra</p> <p>Studies the construction and resulting properties of the real number system. Students simplify and factor algebraic expressions using fundamental laws and order of operations; solve first and second degree equations and inequalities in one variable, systems of equations, and exponential and logarithmic equations; graph first degree and second degree equations and inequalities in two variables; and solve equations involving rational expressions, fractional exponents and radicals. Prerequisite(s): 1083411000 Elem Algebra with Apps (C or better) or 1080413400 Mathematical Reasoning (C or better) or (UW Math Placement Basic Math score ≥ 365 and UW Math Placement Algebra score ≥ 300) or ACT Math score ≥ 20 or Tailwind Math CMath Fund score ≥ 47.</p> | 4.00 |
| 1080919500 | Economics | 3.00 |

| COURSE # | COURSE TITLE | CREDITS |
|--|---|---------|
| <p>With a focus on contemporary issues, this introductory course covers cost-benefit analysis, economics systems of the world, globalization, supply and demand, market structures, the labor market, economic growth, unemployment, inflation, business cycles, money, and government economic policy. The course strives to help students improve their individual and household decision-making, understand business decision-making, comprehend the current national and international economic issues and policies, and critically evaluate government response to economic concerns.</p> | | |
| <p>Competencies</p> | | |
| 10809195C00 | <p>Economics</p> <p>This course is designed to give an overview of how a market-oriented economic system operates, and it surveys the factors which influence national economic policy. Basic concepts and analyses are illustrated by reference to a variety of contemporary problems and public policy issues. Concepts include scarcity, resources, alternative economic system, growth, supply and demand, monetary and fiscal policy, inflation, unemployment and global economic issues.</p> | 3.00 |
| 2080928700 | <p>Principles of Macroeconomics</p> <p>This beginning course focuses on the economy as a whole and how it affects individuals and businesses. With an emphasis on contemporary issues, the course covers the essentials of the market system, alternative economic systems, macroeconomic indicators including GDP, employment, and inflation, business cycles, the money and banking system, fiscal and monetary policy, international trade, and the economic issues of developing nations. The goal of the course is to help students understand current national and international economic issues and the impacts of government economic policies both within our own nation and abroad.</p> | 3.00 |
| 2080929100 | <p>Principles of Microeconomics</p> <p>This beginning course analyzes individual and business decision making as well as government policy effects on businesses and individuals. The course covers supply, demand, elasticity, consumer behavior, business costs of production, market structures, labor and other resource markets, and international trade effects on businesses and individuals. The goal of the course is to help students improve individual decision-making, understand the behavior of consumers, the basics of business decision-making, and the impact of government intervention in the market.</p> | 3.00 |
| 1080919900 | Psychology of Human Relations | 3.00 |

| COURSE # | COURSE TITLE | CREDITS |
|-----------------------|---|--------------|
| | Focuses on improving personal and job-related relationships through understanding and applying sound psychological principles. Topics include self-concept, motivation, emotions, stress management, conflict resolution, and human relation processes. | |
| | Competencies | |
| 10809199C00 | Psychology of Human Relations Focuses on improving personal and job-related relationships through understanding and applying sound psychological principles. Topics include self-concept, motivation, emotions, stress management, conflict resolution, and human relation processes. | 3.00 |
| 2080925100 | Introduction to Psychology Surveys the methods, principles, and theories of psychology as they are applied to understanding, predicting, and modifying human behavior. Essential theoretical perspectives, including cognitive, humanistic, socio-cultural, psychodynamic, learning, and biological/evolutionary inform an understanding of key topics in psychology, among which may include the brain and behavior, development, emotion, memory, motivation, personality, psychological disorders, sensation and perception, thinking, and intelligence. Upon completion, students will be well prepared for more advanced study in the field of contemporary psychology. | 3.00 |
| 1089010300 | Professional Career Management Students develop an individualized, results-oriented job search strategy and research less well-known employment sources to access the "hidden job market." Emphasis is on creating personalized career search documents that get noticed, interviewing effectively in a variety of situations, and projecting a professional image-during both the job search and the first days and weeks on the new job. | 1.00 |
| | Competencies | |
| 10890103C01 | Professional Career Management Students will develop a job search strategy that is results oriented by accessing the "hidden" job market, creating personalized career search documents that get noticed, interviewing effectively in a variety of situations, and projecting a professional image during both the job search and at a new job. | 1.00 |
| Total Credits: | | 60.00 |

Talk with an Academic Advisor about the program outline. Together, you will determine if credits you've already earned satisfy any requirements, discuss possible alternative courses, and choose the best classes if you're thinking of transferring.

AT A GLANCE

How You'll Learn



100% ONLINE MULTIPLE START DATES PERSONALIZED PACE OPTIONAL LAB SUPPORT

2020 Start Dates

| | | |
|------------|--------|-------------|
| January 8 | May 8 | September 2 |
| February 3 | June 1 | October 5 |
| March 2 | July 6 | November 2 |

2021 Start Dates

| | | |
|------------|---------|--------|
| January 6 | March 1 | June 7 |
| February 1 | May 7 | July 5 |

Approximate Cost

\$8,880*

Financial Aid Eligible

*Based on 10-level courses—materials, books, and fees may be additional

What You'll Learn

- Process financial transactions throughout the accounting cycle.
- Perform organizational and individual tax accounting preparation, reporting, and analysis tasks.
- Perform payroll preparation, reporting, and analysis tasks.
- Perform cost accounting preparation, reporting, and analysis tasks.
- Identify internal controls to reduce risk.
- Analyze financial and business information to support planning and decision-making.

Your Potential Careers

- Staff Accountant
- Accounts Payable/Receivable Clerk
- Payroll Accountant
- Tax Accountant
- Cost Accounting
- Assist in Public Accounting

Median Annual Salary

| | | |
|----------|----------|----------|
| \$37,898 | \$45,267 | \$50,305 |
| Local | State | National |

EMS1 2020.1

Get Started

Your application can be submitted online, it takes just a few minutes to complete.

APPLY NOW