## PATHWAY: Accounting

Visit your College Advisor, ccc.edu, or your college's Transfer Center for more information.

This is an **example course sequence** for students interested in earning a degree in Accounting. It does not represent a contract, nor does it guarantee course availability. If this pathway is followed as outlined, you will earn an Advanced Certificate (AC) in Business Administration/General Business (GB) and a Basic Certificate (BC), Advanced Certificate (AC) and Associate in Applied Science Degree (AAS) in Accounting (A). One course will satisfy the Human Diversity (HD) requirement, and is labeled with an (HD) in the sequence below.

The AAS degree program in Accounting is the study of basic accounting skills. Completion of the program can lead to various levels of accounting positions in accounting firms, retail stores, manufacturing, service business, and small business employment as a junior member of an accounting staff, estimator, credit analyst, budget or general accountant, bank teller, and accounts receivable or accounts payable clerk.

The AC program in Business Administration/General Business is the study of basic business administration which can lead to employment in management positions in business, industry or government such as accounting, economics, finance, labor economics, marketing, and personnel management.

**DEGREE CODES:**
AAS 001
AC (A) 003
AC (GB) 042
BC 002

## Choose your courses with your College Advisor.

**Communications and mathematics pre-credit requirements. Placements based on current placement instrument, ACT or department chair recommendation.**

**College-level courses that can be taken while in pre-credit courses.**

| ENGLISH PLACEMENT | READING PLACEMENT | MATHEMATICS PLACEMENT | GENERAL EDUCATION COURSES | ELECTIVE COURSES |
|---|---|---|---|---|
| ☐ ESL/FS Writing | ☐ ESL/FS Reading | ☐ FS Mathematics I | ☐ Humanities: Africana Studies 101 | ☐ College Success |
| ☐ ESL/English 98 | ☐ ESL/Reading 99 | ☐ FS Mathematics II | | ☐ Business 111 |
| ☐ ESL 99 | ☐ ESL Reading 100 | ☐ Mathematics 98 | | ☐ Business 141 |
| ☐ ESL/English 100 | ☐ Reading 125 | ☐ Mathematics 99 | | ☐ Computer Information Systems 120 |

## SEMESTER-BY-SEMESTER PROGRAM PLAN FOR FULL-TIME STUDENTS
### All plans can be modified to fit the needs of part-time students by adding more semesters.

| D | AC[A] | AC[GB] | BC | SEMESTER 1 | CATEGORY | ACHIEVEMENTS & NEXT ACTIONS |
|---|---|---|---|---|---|---|
| ● | ● | ● | ● | Business 111–Introduction to Business (3) | Required Program Core[1] | **DO THIS**–Meet with advisor to confirm Basic Certificate completion plans |
| ● | | | | Business 141–Business Mathematics (3) **OR** Mathematics 118–General Education Mathematics (4) **OR** higher | Required Program Core | **DO THIS**–Meet with advisor to discuss academic goals and plan coursework |
| ● | ● | ● | ● | Computer Information Systems 120–Introduction to Microcomputers (3) | Required Program Core[2] | |
| ● | | | ● | English 101–Composition I (3) | Communications | |
| ● | ● | ● | ● | Business 181–Financial Accounting (4) | Required Program Core | |
| | | | | **16–17 CREDIT HOURS** | | |

| D | AC[A] | AC[GB] | BC | SEMESTER 2 | CATEGORY | ACHIEVEMENTS & NEXT ACTIONS |
|---|---|---|---|---|---|---|
| ● | ● | ● | ● | Business 182–Managerial Accounting (4) | Required Program Core | **COMPLETION** of Basic Certificate in Accounting |
| ● | | ● | | Business 211–Business Law I (3) **OR** Business 214–Legal and Social Environment Business (3) | Required Program Core | **DO THIS**–Meet with advisor to discuss AC, AAS and four-year transfer options |
| ● | ● | ● | | Business 241–Introduction to Finance (3) | Required Program Core[3] | |
| ● | ● | | ● | Computer Information Systems 123–Microcomputer Spreadsheets (3) | Elective | |
| ● | | ● | | Economics 201–Principles of Economics I (3) | Social & Behavioral Sciences | |
| | | | | **16 CREDIT HOURS** | | |

| D | AC[A] | AC[GB] | BC | SEMESTER 3 | CATEGORY | ACHIEVEMENTS & NEXT ACTIONS |
|---|---|---|---|---|---|---|
| ● | ● | ● | | Business 204–Computer Applications Intermediate Accounting (1) | Required Program Core[4] | **COMPLETION** of Advanced Certificate in Accounting |
| ● | ● | ● | | Business 205–Intermediate Accounting (3) | Required Program Core[4] | **DO THIS**–Meet with advisor to confirm courses for completion of Associate in Applied Science degree |
| ● | ● | | | Business 208–Federal Income Tax (3) | Required Program Core | |
| ● | ● | | | Business 250–Computerized Accounting Systems (3) | Required Program Core[5] | |
| ● | | | | Fine Arts & Humanities course (HD) (3) | Fine Arts & Humanities (HD) | |
| ● | | | | Mathematics 125–Introductory Statistics (4) **OR** Mathematics 140–College Algebra (4) **OR** Mathematics 144–Finite Mathematics (4) **OR** Mathematics 204–Calculus for Business and Social Sciences (5) | Mathematics/Science | |
| | | | | **17–18 CREDIT HOURS** | | |

| D | AC^A | AC^GB | BC | SEMESTER 4 | CATEGORY | ACHIEVEMENTS & NEXT ACTIONS |
|---|---|---|---|---|---|---|
| ● | · | · | · | Business 206–Auditing (3) | *Required Program Core* | **COMPLETION** of Associate in Applied Science Degree in Accounting **COMPLETION** of Advanced Certificate in Business Administration/General Business |
| ● | · | · | · | Economics 202–Principles of Economics II (3) | *Social & Behavioral Sciences* | |
| ● | · | ● | · | Business 203–Introduction to Cost Accounting (3) | *Elective* | |
| ● | · | · | · | Computer Information Systems 145–Database Management (3) **OR** Computer Information Systems 158–Web Development I (3) | *Elective* | |

**12 CREDIT HOURS**

**DEGREE MINIMUM: 60 CREDIT HOURS // PATHWAY TOTAL: 61–63 CREDIT HOURS**

1. Business 111 is a Required Program Core for the AAS, the AC(A), and the AC(GB), but is a Program Elective for the BC.
2. Computer Information Systems 120 is a Required Program Core for the AAS and the AC(GB), but is a Program Elective for the AC(A) and BC.
3. Business 241 is a Required Program Core for the AAS, AC(A), but is a Program Elective for the AC(GB).
4. Business 204 and 205 are Required Program Cores for the AAS and AC(A), but is a Program Elective for the AC(GB).
5. Business 250 is a Required Program Core for the AAS, but is a Program Elective for the AC(A).

### BASIC CERTIFICATE ELECTIVES
- ☐ Business 111–Introduction to Business (3)
- ☐ Business 141–Business Mathematics (3)
- ☐ Business 203–Introduction to Cost Accounting
- ☐ Business 204–Computer Applications Intermediate Accounting (1)
- ☐ Business 205–Intermediate Accounting (3)
- ☐ Business 206–Auditing (3)
- ☐ Business 211–Business Law I (3)
- ☐ Business 208–Federal Income Tax (3)
- ☐ Business 250–Computerized Accounting Systems (3)
- ☐ Computer Information Systems 120–Introduction to Microcomputers (3)
- ☐ Computer Information Systems 123–Introduction to Spreadsheets on Microcomputers (3)
- ☐ Computer Information Systems 145–Database Management (3)
- ☐ Computer Information Systems 158–Web Development I (3)

### ADVANCED CERTIFICATE (GB) ELECTIVES
- ☐ Business 203–Introduction Cost Accounting (3)
- ☐ Business 204–Computer Applications in Accounting (1)
- ☐ Business 205–Intermediate Accounting I (3)
- ☐ Business 212–Business Law II (3)
- ☐ Business 230–E–Business (3)
- ☐ Business 231–Principles of Marketing (3)
- ☐ Business 232–Fundamentals of International Business (3)
- ☐ Business 241–Introduction to Finance (3)
- ☐ Business 269–Principles of Management (3)
- ☐ Computer Information Systems 101–Computer Science 101 (3)
- ☐ Economics 201–Principles of Economics I (3)
- ☐ Economics 202–Principles of Economics II (3)
- ☐ Entrepreneurship 201–Introduction to Entrepreneurship (3)
- ☐ Entrepreneurship 202–Opportunity, Recognition, and Development (3)

### ADVANCED CERTIFICATE (A) ELECTIVES
- ☐ Business 141–Business Mathematics (3)
- ☐ Business 203–Introduction to Cost Accounting (3)
- ☐ Business 206–Auditing (3)
- ☐ Business 211–Business Law (3)
- ☐ Business 250–Computerized Accounting Systems (3)
- ☐ Computer Information System 120–Introduction to Microcomputers (3)
- ☐ Computer Information System 123–Introduction to Spreadsheets on Microcomputers (3)
- ☐ Computer Information Systems 145–Database Management (3)
- ☐ Computer Information Systems 158–Web Development I (3)

### ASSOCIATE IN APPLIED SCIENCE ELECTIVES
- ☐ Computer Information Systems 203–Introduction to Cost Accounting (3)
- ☐ Computer Information Systems 123–Introduction to Spreadsheets on Microcomputers (3)
- ☐ Computer Information Systems 145–Database Management (3)
- ☐ Computer Information Systems 158–Web Development I (3)

**D = DEGREE // AC = ADVANCED CERTIFICATE // BC = BASIC CERTIFICATE**

AAS, AC(A), BC offered at: DA KK MX OH TR HW WR

AC(GB) offered at: DA KK MX OH TR HW WR

THIS SEMESTER MAP WAS LAST UPDATED ON JUNE 18, 2019.