

# Business: Accounting

## Associate in Applied Science Degree

Students are prepared for employment in general accounting and cost accounting positions - including positions requiring microcomputer skills - in business, government, and non-profit institutions, and are provided with sufficient knowledge to assume financial management positions after a reasonable training period with an organization or institution. In addition, MVCC accounting graduates have excellent success in transferring their credits to four-year institutions, and find the Accounting program a sound basis for further education in the field. One High School Mathematics Course or its equivalent is required.

electives. CI142 Computer Forensics is also acceptable as a three-credit business elective.

### Total Credit Hours: 62

#### First Semester

CF100 College Foundations Seminar	1.0
AC115 Financial Accounting	3.0
AC131 Business Law 1	3.0
GE Social Science Elective (a)	3.0
EN101 English 1: Composition	3.0
IS101 Computers and Society	3.0

#### Second Semester

AC116 Managerial Accounting	3.0
BM115 Principles of Macroeconomics	3.0
EN102 English 2: Ideas and Values in Literature	3.0
IS200 Spreadsheet Concepts and Applications	3.0
MA115 Intermediate Mathematics	4.0
Physical Education Elective	0.5

#### Third Semester

AC127 Computerized Accounting Systems	3.0
AC230 Financial Management	3.0
AC243 Cost Accounting	3.0
BM110 Principles of Microeconomics	3.0
Any GE Natural Science Course	4.0
Physical Education Elective	0.5

#### Fourth Semester

AC201 Intermediate Accounting 1	3.0
MA110 Elementary Statistics	3.0
Program Elective (b)	3.0
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Physical Education Elective	1

If the student has sufficient background, the student may select any higher level mathematics course. MA108, MA110, and MA171 are not acceptable.

(a) Social Science Electives includes: Any General Education Social Science course Excluding BM101 Survey of Economics.

(b) Program Electives includes: Any AC, BM, or IS course other than those already required in the program EXCEPT AC110, BM100, BM101, or IS100. BM294 Business Internship substitutes for two business