

Business Accounting

Associate in Applied

Science 60 Credit Hours

Purpose

The Business Accounting Program is designed to provide a sound background in accounting skills for students who choose to enter the work force upon the completion of an Associate in Applied Science degree. Fundamental principles (two courses) as well as taxes, payroll, and managerial emphasis are incorporated into the program. Accounting job opportunities can be found in almost every industry.

The full Business Accounting Program is available online. Some courses may be offered at Campus locations. Check schedule for offerings.

First Semester	Title	Credit Hours
AC 111	Principles of Accounting I	3
BU 100 (E)	Introduction to Business	3
BU 115 or MT 123	Business Mathematical Applications or Intermediate Algebra	3
BU 120	Business Software Applications	3
EN 101 or EN 101A	~English Composition I	3
		15
Second Semester	Title	Credit Hours
AC 112	Principles of Accounting II	3
BU 205	Communications in Business	3
BU 207	Business Law	3
PY 201 or SO 200 or SO 215	~General Psychology or ~Introduction to Sociology or ~Human Relations	3
SP 103	~Speech Fundamentals	3
		15
Third Semester	Title	Credit Hours
AC 211	Intermediate Accounting I	3
AC 248	Income Tax Accounting	3
AC 250	Computerized Accounting	3
BU 230	Business Statistics	3
EC 241	~Principles of Economics I	3
		15
Fourth Semester	Title	Credit Hours
AC 212	Intermediate Accounting II	3
AC 249	Managerial Accounting	3
AC 265	Payroll Accounting	3
EC 242	~Principles of Economics II	3
	¹ Restricted Elective	3
		15

~ Designates courses on the statewide Core Coursework Transfer Agreement.

This degree program provides students the opportunity to receive credit for their high school EDGE courses (<http://careertech.k12.wv.us/edge/edgeCollege.html>) as designated by the (E) within the program sequence.

¹Restricted Elective: Any Accounting (AC), Business (BU), Economics (EC), Finance (FN), Management (MG), Marketing (MK), or Office Administration (OA) course not already specified in the program may be used to fulfill the restricted elective requirement.

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