

# ACCOUNTING

## Accounting Course Sequence

Course #	Title	Grade	Class	Lab	Credit	Pre/Co-requisites
<b>First Semester (Fall)</b>						
ACC 120	Principles of Financial Acct.	_____	3	2	4	ENG 080, RED 090, MAT060
BUS 110	Intro. to Business	_____	3	0	3	ENG 080, RED 090
BUS 121	Business Math	_____	2	2	3	MAT 060, RED 090
CIS 110	Intro to Computers	_____	2	2	2	ENG 090, RED 090
OR						
CIS 111	Basic PC Literacy	_____	1	2	2	RED 080
OST 131	Keyboarding	_____	1	2	2	RED 080
ENG 111	Expository Writing	_____	3	0	3	ENG 090 and RED 090
<b>SEM Total</b>			<b>15</b>	<b>10</b>	<b>19</b>	
<b>Second Semester (Spring)</b>						
ACC 121	Principles of Managerial Acct.	_____	3	2	4	ACC 120
ACC 129	Individual Income Taxes	_____	2	2	3	ENG 080, MAT 060, RED 090
ACC 150	Accounting Software Applications	_____	1	2	2	ACC 120 or ACC 115
BUS 115	Business Law	_____	3	0	3	ENG 080, RED 090
CTS 120	Spreadsheet	_____	2	2	3	CIS 110 or CIS 111 or OST 137
ENG 114	Professional Research & Reporting	_____	3	0	3	ENG 111
	Math/Science Elective	_____	3	0	3	
<b>SEM Total</b>			<b>17</b>	<b>8</b>	<b>21</b>	
<b>Third Semester (Fall)</b>						
ACC 130	Business Income Taxes	_____	2	2	3	ACC 129
ACC 140	Payroll Accounting	_____	1	2	2	ACC 120
ACC 220	Intermediate Accounting I	_____	3	2	4	ACC 121
BUS 260	Business Communications	_____	3	0	3	ENG 111 or OST 131
	Economic Elective	_____	3	0	3	
	Social Science Elective	_____	3	0	3	
<b>SEM Total</b>			<b>15</b>	<b>6</b>	<b>18</b>	
<b>Fourth Semester (Spring)</b>						
ACC 221	Intermediate Accounting II	_____	3	2	4	ACC 220
ACC 225	Cost Accounting	_____	3	0	3	ACC 121

ACC 269	Auditing	_____	3	0	3	ACC 220
BUS 225	Business Finance	_____	2	2	3	ACC 120
	Humanities/Fine Arts Elective	_____	3	0	3	
	*Elective-Other Majors	_____	2	2	3	<b>SEE ELECTIVES</b>
<b>SEM Total</b>			<b>16</b>	<b>6</b>	<b>19</b>	

**DEGREE TOTAL** **77**

*\*MAJOR ELECTIVES*

*BUS 137, BUS 217, BUS 270, CIS162, COE 111, COE 112, COE 113, ISC 121, ISC 130 MKT 120, OST 136*