

ACCOUNTING DEGREE

(98 Quarter Credits)

2017-2018

Summer Term □ BA 104 Applied Business Math WR 115, RD 115, MTH 20 or test □ BA 111 Introduction to Accounting¹ WR 115, RD 115, MTH 20 or test □ MTH 65 Beginning Algebra II MTH 60 or test Fall Term □ BA 101 Introduction to Business WR 115, RD 115, MTH 20 or test □ BA 211 Principles of Accounting I WR 115, RD 115, MTH 20 or test. Rec: MTH 60, BA 111 □ CAS 121 □ CAS 122 Beginning Keyboarding or Keyboarding for Speed and Accuracy Rec: Place into RD 90, WR 90; CAS 103W □ OS 131 10-Key for Business MTH 20 or test Winter Term □ BA 212 Principles of Accounting II BA 211 □ CAS 216 □ CAS 216 □ CAS 217 Beginning Word or Intermediate Word Rec: place into RD 115, WR 115; CAS 103W or CAS 120 □ CAS 217 □ CAS 170 or CAS 270 Beginning Spreadsheets using Excel or Intermediate Spreadsheets using Excel	4 3 4 4 4 3 3 1
□ BA 111 Introduction to Accounting¹ WR 115, RD 115, MTH 20 or test □ MTH 65 Beginning Algebra II MTH 60 or test Fall Term □ BA 101 Introduction to Business WR 115, RD 115, MTH 20 or test □ BA 313 Introduction to Business Technology WR 115, RD 115, MTH 20 or test □ BA 211 Principles of Accounting I WR 115, RD 115, MTH 20 or test. Rec: MTH 60, BA 111 □ CAS 121 or CAS 122 Beginning Keyboarding or Keyboarding for Speed and Accuracy Rec: Place into RD 90, WR 90; CAS 103W □ OS 131 10-Key for Business MTH 20 or test Winter Term □ BA 212 Principles of Accounting II BA 211 □ BA 285 Human Relations in Organizations WR 115, RD 115, MTH 20 or test. Rec: Pre/co WR 121, BA 101 □ CAS 216 or CAS 217 Intermediate Word Rec: Pre/co WR 121, BA 101 □ CAS 217 Intermediate Word Rec: Place into RD 115, WR 115, CAS 103W or CAS 104; keyboarding 25wpm or CAS 122 □ CAS 170 Intermediate Spreadsheets using Excel or Intermediate Spreadsheets WR 115, RD 115, MTH 20 or test. Rec: WR 121; RA 131 or CAS 133; BA 101 □ BA 205 Business Communication WR 115	3 4 4 4 3 3 1
Grall Term MTH 65 Beginning Algebra II MTH 60 or test ☐ BA 101 Introduction to Business WR 115, RD 115, MTH 20 or test ☐ BA 313 Introduction to Business Technology WR 115, RD 115, MTH 20 or test ☐ BA 211 Principles of Accounting I WR 115, RD 115, MTH 20 or test. Rec: MTH 60, BA 111 ☐ CAS 121 Beginning Keyboarding or Keyboarding for Speed and Accuracy Rec: Place into RD 90, WR 90; CAS 103W ☐ OS 131 10-Key for Business MTH 20 or test Winter Term WR 115, RD 115, MTH 20 or test. ☐ BA 285 Human Relations in Organizations WR 115, RD 115, MTH 20 or test. Rec: Pre/co WR 121, BA 101 ☐ CAS 216 Beginning Word or Intermediate Word Rec: place into RD 115, WR 115; CAS 103W or CAS 104; keyboarding 25wpm or CAS 122 ☐ CAS 170 Beginning Spreadsheets using Excel or Intermediate Spreadsheets using Excel or Intermediate Spreadsheets using Excel Rec: Place into RD 115, WR 115, MTH 20. ☐ WR 121 English Composition WR 115 and RD 115 Spring Term BA 111 or BA 211; Rec: BA 104 ☐ BA 205 Business Communication WR 115, RD 115, MTH 20 or test. Rec: WR 121; BA 131 or CAS 133; BA 101 ☐ BA 226 Business Law I WR 115, RD 115, MTH 20 or test	4 4 4 3 3 1
Fall Term BA 101 Introduction to Business	4 4 3 3 1 1 3 3 3
Fall Term BA 101 Introduction to Business	4 3 3 1 3 3 3
□ BA 131 Introduction to Business Technology WR 115, RD 115, MTH 20 or test □ BA 211 Principles of Accounting I WR 115, RD 115, MTH 20 or test. Rec: MTH 60, BA 111 □ CAS 121 or CAS 122 Beginning Keyboarding or Keyboarding for Speed and Accuracy Rec: Place into RD 90, WR 90; CAS 103W □ OS 131 10-Key for Business MTH 20 or test Winter Term WR 115, RD 115, MTH 20 or test □ BA 285 Human Relations in Organizations WR 115, RD 115, MTH 20 or test. Rec: Pre/co WR 121, BA 101 □ CAS 216 or CAS 217 Intermediate Word Rec: place into RD 115, WR 115; CAS 103W or CAS 104; keyboarding 25wpm or CAS 122 □ CAS 170 or CAS 270 Intermediate Spreadsheets using Excel or Intermediate Spreadsheets using Excel Intermediate Spreadsheets Usi	4 3 3 1 3 3 3
□ BA 131 Introduction to Business Technology WR 115, RD 115, MTH 20 or test □ BA 211 Principles of Accounting I WR 115, RD 115, MTH 20 or test. Rec: MTH 60, BA 111 □ CAS 121 or CAS 122 Beginning Keyboarding or Keyboarding for Speed and Accuracy Rec: Place into RD 90, WR 90; CAS 103W □ OS 131 10-Key for Business MTH 20 or test Winter Term WR 115, RD 115, MTH 20 or test □ BA 285 Human Relations in Organizations WR 115, RD 115, MTH 20 or test. Rec: Pre/co WR 121, BA 101 □ CAS 216 or CAS 217 Beginning Word or Intermediate Word Rec: place into RD 115, WR 115; CAS 103W or CAS 104; keyboarding 25wpm or CAS 122 □ CAS 170 or CAS 270 Beginning Spreadsheets using Excel or Intermediate Spreadsheets using Excel Rec: Place into RD 115, WR 115, MTH 20. □ WR 121 English Composition WR 115 and RD 115 Spring Term □ BA 205 Business Communication WR 115, RD 115, MTH 20 or test. Rec: WR 121; BA 131 or CAS 133; BA 101 □ BA 226 Business Law I WR 115, RD 115, MTH 20 or test	3 3 1 3 3
□ BA 211 Principles of Accounting I WR 115, RD 115, MTH 20 or test. Rec: MTH 60, BA 111 □ CAS 121 or CAS 122 Beginning Keyboarding or Keyboarding for Speed and Accuracy Rec: Place into RD 90, WR 90; CAS 103W □ OS 131 10-Key for Business MTH 20 or test Winter Term □ BA 212 Principles of Accounting II BA 211 □ BA 285 Human Relations in Organizations WR 115, RD 115, MTH 20 or test. Rec: Pre/co WR 121, BA 101 □ CAS 216 or CAS 217 Beginning Word or Intermediate Word Rec: place into RD 115, WR 115; CAS 103W or CAS 104; keyboarding 25wpm or CAS 122 □ CAS 170 or CAS 270 Beginning Spreadsheets using Excel or Intermediate Spreadsheets using Excel Rec: Place into RD 115, WR 115, MTH 20. □ WR 121 English Composition WR 115 and RD 115 Spring Term □ BA 177 Payroll Accounting BA 111 or BA 211; Rec: BA 104 □ BA 205 Business Communication WR 115, RD 115, MTH 20 or test. Rec: WR 121; BA 131 or CAS 133; BA 101 □ BA 226 Business Law I WR 115, RD 115, MTH 20 or test	3 1 3 3
□ CAS 121 or CAS 122 or CAS 122 or CAS 122 Beginning Keyboarding or Keyboarding for Speed and Accuracy Rec: Place into RD 90, WR 90; CAS 103W □ OS 131 10-Key for Business MTH 20 or test Winter Term □ BA 212 Principles of Accounting II BA 211 □ BA 285 Human Relations in Organizations WR 115, RD 115, MTH 20 or test. Rec: Pre/co WR 121, BA 101 □ CAS 216 or CAS 217 Intermediate Word Rec: place into RD 115, WR 115; CAS 103W or CAS 104; keyboarding 25wpm or CAS 122 □ CAS 170 or CAS 270 Intermediate Spreadsheets using Excel or Or CAS 270 Intermediate Spreadsheets using Excel Rec: Place into RD 115, WR 115, MTH 20. □ WR 121 English Composition WR 115 and RD 115 Spring Term □ BA 177 Payroll Accounting BA 111 or BA 211; Rec: BA 104 □ BA 205 Business Communication WR 115, RD 115, MTH 20 or test. Rec: WR 121; BA 131 or CAS 133; BA 101 □ BA 226 Business Law I WR 115, RD 115, MTH 20 or test	3 1 3 3
or CAS 122 Keyboarding for Speed and Accuracy OS 131 10-Key for Business MTH 20 or test Winter Term BA 212 Principles of Accounting II BA 285 Human Relations in Organizations CAS 216 Beginning Word or Intermediate Word CAS 217 Intermediate Word CAS 170 Beginning Spreadsheets using Excel or Or CAS 270 Intermediate Spreadsheets using Excel WR 121 English Composition WR 121 English Composition BA 177 Payroll Accounting BA 205 Business Communication BA 226 Business Law I WR 125 MTH 20 or test Rec: Place into RD 115, WR 115; CAS 103W or CAS 104; keyboarding 25wpm or CAS 122 Rec: Place into RD 115, WR 115, MTH 20. WR 115, RD 115, WR 115, MTH 20. WR 115 and RD 115 WR 115, RD 115, MTH 20 or test. Rec: WR 121; BA 131 or CAS 133; BA 101 WR 115, RD 115, MTH 20 or test	3 3
Winter Term BA 212 Principles of Accounting II BA 211 □ BA 285 Human Relations in Organizations WR 115, RD 115, MTH 20 or test. Rec: Pre/co WR 121, BA 101 □ CAS 216 Beginning Word or or CAS 217 Rec: place into RD 115, WR 115; CAS 103W or CAS 104; keyboarding 25wpm or CAS 122 □ CAS 170 Beginning Spreadsheets using Excel or or CAS 270 Rec: Place into RD 115, WR 115, MTH 20. □ WR 121 English Composition WR 115 and RD 115 Spring Term □ BA 177 Payroll Accounting BA 111 or BA 211; Rec: BA 104 □ BA 205 Business Communication WR 115, RD 115, MTH 20 or test. Rec: WR 121; BA 131 or CAS 133; BA 101 □ BA 226 Business Law I WR 115, RD 115, MTH 20 or test	3
□ BA 212 Principles of Accounting II BA 211 □ BA 285 Human Relations in Organizations WR 115, RD 115, MTH 20 or test. Rec: Pre/co WR 121, BA 101 □ CAS 216 or CAS 217 Beginning Word or Intermediate Word Rec: place into RD 115, WR 115; CAS 103W or CAS 104; keyboarding 25wpm or CAS 122 □ CAS 170 or CAS 270 Beginning Spreadsheets using Excel or Intermediate Spreadsheets using Excel Rec: Place into RD 115, WR 115, MTH 20. □ WR 121 English Composition WR 115 and RD 115 Spring Term BA 111 or BA 211; Rec: BA 104 □ BA 205 Business Communication WR 115, RD 115, MTH 20 or test. Rec: WR 121; BA 131 or CAS 133; BA 101 □ BA 226 Business Law I WR 115, RD 115, MTH 20 or test	3
□ BA 285 Human Relations in Organizations WR 115, RD 115, MTH 20 or test. Rec: Pre/co WR 121, BA 101 □ CAS 216 or CAS 217 Intermediate Word Rec: place into RD 115, WR 115; CAS 103W or CAS 104; keyboarding 25wpm or CAS 122 □ CAS 170 or CAS 270 Intermediate Spreadsheets using Excel Rec: Place into RD 115, WR 115, MTH 20. □ WR 121 English Composition WR 115 and RD 115 Spring Term BA 177 Payroll Accounting □ BA 205 Business Communication WR 115, RD 115, MTH 20 or test. Rec: WR 121; BA 131 or CAS 133; BA 101 □ BA 226 Business Law I WR 115, RD 115, MTH 20 or test	3
Human Relations in Organizations Rec: Pre/co WR 121, BA 101 CAS 216 Beginning Word or or CAS 217 Intermediate Word CAS 104; keyboarding 25wpm or CAS 122 CAS 170 Or CAS 270 Intermediate Spreadsheets using Excel or Intermediate Spreadsheets using Excel WR 121 English Composition Spring Term BA 177 Payroll Accounting BA 205 Business Communication BA 226 Business Law I Rec: Pre/co WR 121, BA 101 Rec: place into RD 115, WR 115; CAS 103W or CAS 104; keyboarding 25wpm or CAS 122 Rec: Place into RD 115, WR 115, MTH 20. Rec: Place into RD 115, WR 115,	
CAS 216 or CAS 217 Intermediate Word CAS 170 or CAS 270 Intermediate Spreadsheets using Excel Intermediate Spreadsheets using Excel CAS 170 Intermediate Spreadsheets using Excel CAS 170 or CAS 270 Intermediate Spreadsheets using Excel CAS 170 Intermedi	3
or CAS 217 Intermediate Word CAS 104; keyboarding 25wpm or CAS 122 CAS 170 Beginning Spreadsheets using Excel or Intermediate Spreadsheets using Excel Rec: Place into RD 115, WR 115, MTH 20. WR 121 English Composition WR 115 and RD 115 Spring Term BA 177 Payroll Accounting BA 111 or BA 211; Rec: BA 104 WR 115, RD 115, MTH 20 or test. Rec: WR 121; BA 131 or CAS 133; BA 101 BA 226 Business Law I WR 115, RD 115, MTH 20 or test	3
or CAS 270 Intermediate Spreadsheets using Excel WR 121 English Composition WR 115 and RD 115 Spring Term BA 177 Payroll Accounting BA 205 Business Communication BA 205 Business Law I WR 115, RD 115, MTH 20 or test. Rec: WR 121; BA 131 or CAS 133; BA 101 WR 115, RD 115, MTH 20 or test. Rec: WR 121; BA 131 or CAS 133; BA 101	
Or CAS 270 Intermediate Spreadsneets using Excet □ WR 121 English Composition WR 115 and RD 115 Spring Term □ BA 177 Payroll Accounting BA 111 or BA 211; Rec: BA 104 □ BA 205 Business Communication WR 115, RD 115, MTH 20 or test. Rec: WR 121; BA 131 or CAS 133; BA 101 □ BA 226 Business Law I WR 115, RD 115, MTH 20 or test	3
Spring Term BA 177 Payroll Accounting BA 111 or BA 211; Rec: BA 104 WR 115, RD 115, MTH 20 or test. Rec: WR 121; BA 131 or CAS 133; BA 101 BA 226 Business Law I WR 115, RD 115, MTH 20 or test WR 115, RD 115, MTH 20 or test	4
□ BA 177Payroll AccountingBA 111 or BA 211; Rec: BA 104□ BA 205Business CommunicationWR 115, RD 115, MTH 20 or test. Rec: WR 121; BA 131 or CAS 133; BA 101□ BA 226Business Law IWR 115, RD 115, MTH 20 or test	4
□ BA 205 Business Communication WR 115, RD 115, MTH 20 or test. Rec: WR 121; BA 131 or CAS 133; BA 101 □ BA 226 Business Law I WR 115, RD 115, MTH 20 or test	
BA 205 Business Communication Rec: WR 121; BA 131 or CAS 133; BA 101 □ BA 226 Business Law I WR 115, RD 115, MTH 20 or test	3
BA 226 Business Law I WR 115, RD 115, MTH 20 or test	4
General Education Elective MTH 20 or test: WR 121 pre/co	4
	4
Fall Term	
☐ BA 208 Business Ethics MTH 20 or test; WR 115 pre/co	4
☐ BA 224 Intro. to Human Resource Management WR 115, RD 115, MTH 20 or test	3
General Education Elective MTH 20 or test; WR 121 pre/co	4
Accounting Degree Elective varied	3
Winter Term	
BA 206 Management Fundamentals WR 115, RD 115, MTH 20 or test; Rec: BA 101; BA 131 or CAS 133; WR 121.	3
BA 222 Financial Management WR 121; MTH 65 or test; BA 101, BA 104, BA 212,	3
BA 228 Computer Accounting Applications BA 101, BA 104, BA 131 or CAS 133, BA 211. Pre/co: BA 212	3
☐ BA 256 Income Tax none	3
EC 201 Principles of Economics: Micro ² MTH 20 or test; WR 121 pre/co. Rec: MTH 60	

Spring Term						
☐ BA 213	Managerial Accounting	BA 211	4			
☐ BA 242	Fundamentals of Investments	WR 115, RD 115, MTH 20 or test	3			
☐ EC 202	Principles of Economics: Macro ²	MTH 20 or test; WR 121 pre/co. Rec: MTH 60, EC 201	4			
☐ BA 280A	CE: Business Experience	12 BA credits, instructor permission; Pre/co BA 280B	3			
☐ BA 280B	CE: Business Experience Seminar	Instructor permission; Coreq: BA 280A	1			
¹ Students who have completed high school bookkeeping or have had work experience with full-cycle bookkeeping responsibilities should substitute an Accounting Degree elective and start the accounting series with BA 211 in the 2 nd term. ² May be used as a general education elective.						
		Total Quarter Credits	98			

Accounting Degree Electives – 3 credits required					
Course #	Course Title	Prerequisites	Credits		
BA 203	Introduction to International Business	WR 115, RD 115, MTH 20 or test	3		
BA 207	Introduction to E-Commerce	WR 115, RD 115, MTH 20 or test	4		
BA 215	Basic Cost Accounting	WR 115, RD 115, MTH 20 or test; BA 211	3		
BA 223	Principles of Marketing	WR 115, RD 115, MTH 20 or test; Rec: BA 101	4		
BA 233	Integrated Marketing Communications	BA 223	3		
BA 250	Small Business Management	WR 121, BA 101, BA 104, BA 211; Rec: BA 212	3		
CAS 122	Keyboarding for Speed and Accuracy	CAS 121; place into RD 90, WR 90; Rec CAS 103W, keying 24 wpm by touch	3		
CAS 123	Production Keyboarding	CAS 216 or instructor permission; Rec: OS 220, CAS 122 and keying 40 wpm by touch	3		
CAS 140	Beginning Databases	Rec: place into RD 115, WR 115 or higher	4		
OS 240	Filing and Records Management	Rec: RD 115, WR 115; CAS 133 or CAS 140	4		

General Education Requirements:

Students must earn a minimum of 16 credits of General Education taken from the list of approved courses. They must include at least one course with a minimum of 3 credits from each of the following categories. Economics courses meet 8 Social Science credits for the AAS: Accounting.

- Arts and Letters: Art, Communications, English Literature, Japanese, Music (select courses), Philosophy, Spanish, Theater (select courses) Women's Studies, Writing (WR 241-247)
- Social Sciences: Anthropology, Economics, Geography, HEC 226, History, Political Science, Psychology, Sociology, Women's Studies
- Science and Math: Biology, Chemistry, Environmental Science, General Science, Geology, Math (105 or higher)

Comprehensive Degree Requirements & Limitations:

- All candidates must earn a minimum of 90 credits which count toward an associate degree.
- Credit courses numbered below 100 cannot be used to fulfill the 90 credit minimum requirement for any degrees.
- All candidates for a degree must have at least a 2.0 minimum cumulative grade point average ("C" average).
- All degree candidates must accumulate at least 30 credits of satisfactory work at CGCC to establish residency. Nontraditional credit, credit
 transferred from another institution or challenge credit may not be used to establish residency. 24 of the credits earned at CGCC must apply to
 the specific associate degree requirements the student is pursuing.
- Transfer credits accepted for letter grade C- or better. Transfer grades of "pass" accepted if no letter grade required
- A maximum of 3 credits of physical education (PE) courses may be used as electives.
- Credit courses with passing grades may only be applied once in meeting a degree or certificate requirement (unless approved to be repeated). In addition, repeated courses are only counted once in accumulated hour and point totals.
- No more than 12 credits of Cooperative Education courses may be used.
- No more than 9 credits of experimental courses can be used (course numbers 199-199Z and 299-299Z).
- A maximum of 24 credits of "P" (pass) grades will apply to degree.
- No Management/Supervisory Development workshops will apply.