

# ACCOUNTING

## Faculty

Becker, Ott, Oxley

## Associate of Business Degree Accounting

This curriculum is for students wishing to pursue four-year degrees in accounting. To meet the requirements of the Associate of Business in Accounting, students must elect two semesters of intermediate accounting in the sophomore year.

This is a transfer degree.

### (Recommended Curriculum)

General Education (Minimum 32 credits) Credits  
General education coursework can be completed from within or outside of the major field of study.

1. Exploration and Participation
  - Laboratory science . . . . . 8
  - MATH 2350 Business Calculus I . . . . . 4
  - MATH 2355 Business Calculus II . . . . . 4
  - (\*16 credits allowed in this field of study)
2. Communication
  - CO/M 1010 Public Speaking . . . . . 3
  - ENGL 1010 English I: Composition . . . . . 3
  - ENGL 1020 English II: Composition . . . . . 3
3. Relationship with the World
  - Human behavior . . . . . 3
  - U.S. and Wyoming constitutions . . . . . 3
  - Cultural environment . . . . . 3
4. General Education Electives
  - Must be chosen from areas 1, 2, or 3 above.
5. Physical Education . . . . . 1

### Major Requirements

- ACCT 2010 Principles of Accounting I . . . . . 4
- ACCT 2020 Principles of Accounting II . . . . . 4
- ACCT 2410 Intermediate Accounting I . . . . . 4
- ACCT 2420 Intermediate Accounting II . . . . . 4
- BADM 2010 Business Law I . . . . . 3
- ECON 1010 Principles of Macroeconomics . . . . . 3
- ECON 1020 Principles of Microeconomics . . . . . 3
- IMGT 2400 Intro to Information Management 3
- MGT 2100 Principles of Management . . . . . or
- MKT 2100 Principles of Marketing . . . . . 3
- STAT 2050 Fundamentals of Statistics . . . . . or
- STAT 2070 Intro Statistics for Social Science 5

A minimum of 64 approved semester credits are required for graduation. For specific graduation requirements see "Academic Policies" and "Degree Requirements."

ONLY COURSES NUMBERED 1000 OR ABOVE CAN BE USED TOWARD THE ASSOCIATE OF BUSINESS DEGREE.

## Associate of Applied Science Degree Career Accounting

Designed to combine entrepreneurial concepts and business knowledge needed by an individual who plans to set up an accounting/bookkeeping practice.

This is a nontransfer degree.

### (Recommended Curriculum)

General Education (Minimum 17 credits) Credits  
General education coursework can be completed from within or outside of the major field of study.

1. Exploration and Participation
  - MATH 1000 Problem Solving or higher . . . . . 3
  - BADM 1005 Business Mathematics I . . . . . 3
2. Communication
  - BADM 1020 Business Communications . . . . . 3
  - CO/M 1010 Public Speaking . . . . . 3
  - ENGL 1010 English I: Composition . . . . . 3
3. Relationship with the World (One course minimum)
  - Human behavior
  - U.S. and Wyoming constitutions . . . . . 1-3
  - Cultural environment
4. General Education Electives
  - Must be chosen from areas 1, 2, or 3 above.
5. Physical Education . . . . . 1

### Major Requirements

- ACCT 2010 Principles of Accounting I . . . . . 4
- ACCT 2020 Principles of Accounting II . . . . . 4
- ACCT 2110 Microcomputer Accounting I . . . . . 2
- ACCT 2120 Computer Spreadsheet
  - Accounting . . . . . 3
- ACCT 2410 Intermediate Accounting I . . . . . 4
- ACCT 2420 Intermediate Accounting II . . . . . 4
- ACCT 2430 Income Tax . . . . . 3
- ACCT 2460 Payroll Tax . . . . . 3
- BADM 2010 Business Law I . . . . . 3
- BADM 2340 Business Organizations and
  - Government Regulations . . . . . 3
- IMGT 2400 Intro to Information Management 3
- MGT 2100 Principles of Management . . . . . 3
- MKT 2100 Principles of Marketing . . . . . 3

### Select at least 1 classes from the following electives

- BADM 1025 Entrepreneurial Finance . . . . . 3
- BADM 2195 Entrepreneurship . . . . . 3
- BADM 2245 Real Estate Law . . . . . 3
- MGT 2150 Leadership . . . . . 3

A minimum of 64 approved semester credits are required for graduation. For specific graduation requirements see "Academic Policies" and "Degree Requirements."

## Associate of Applied Science Degree Paraprofessional Accounting

The Paraprofessional Accounting Program is designed to prepare the student for success in the workplace as a bookkeeper, accounts receivable clerk, accounts payable clerk, office manager, or as a paraprofessional in a CPA firm. It will also prepare the student for the optional Certified Bookkeeper Exam as administered by the American Institute of Professional Bookkeepers (AIPB).

This is a nontransfer degree.

### (Recommended Curriculum)

General Education (Minimum 17 credits) Credits  
General education coursework can be completed from within or outside of the major field of study.

1. Exploration and Participation (One course minimum)
  - BADM 1005 Business Mathematics I . . . . . 3
  - MATH 1000 Problem Solving or higher . . . . . 3
2. Communication
  - CO/M 1030 Interpersonal Communication . . . 3
  - BADM 1020 Business Communications . . . . or
  - ENGL 1020 English II: Composition . . . . . 3
3. Relationship with the World (One course minimum)
  - Human behavior
  - U.S. and Wyoming constitutions . . . . . 1-3
  - Cultural environment
4. General Education Electives
  - Must be chosen from areas 1, 2, or 3 above.
5. Physical Education . . . . . 1

### Major Requirements

ACCT 2010 Principles of Accounting I . . . . .	4
ACCT 2020 Principles of Accounting II . . . . .	4
ACCT 2110 Microcomputer Accounting I . . . . .	2
ACCT 2120 Computer Spreadsheet Accounting . . .	3
ACCT 2410 Intermediate Accounting I . . . . .	4
ACCT 2420 Intermediate Accounting II . . . . .	4
ACCT 2430 Income Tax . . . . .	3
ACCT 2460 Payroll Accounting . . . . .	3
BADM 1030 Personal Finance . . . . .	3
BADM 2010 Business Law I . . . . .	3
IMGT 2400 Intro to Information Management . . . . .	3
MGT 2100 Principles of Management . . . . . or	
MKT 2100 Principles of Marketing . . . . .	3

### Select at least 3 classes from the following electives

BADM 2030 Business Ethics . . . . .	3
BADM 2340 Business Organizations and Government Regulations . . . . .	3
BUSN 2000 International Business . . . . .	3
ENGL 1010 English I: Composition . . . . .	3

The following group of AIPB review courses may be used in place of one of the above electives:

ACCT 1450 CB Exam Review: Adjustments and Error Correction . . . . .	1
ACCT 1460 CB Exam Review: Payroll and Depreciation . . . . .	1
ACCT 1470 CB Exam Review: Inventory and Internal Controls . . . . .	1

A minimum of 64 approved semester credits are required for graduation. For specific graduation requirements see "Academic Policies" and "Degree Requirements."

## Career Accounting Certificate

This certificate is designed to combine entrepreneurial concepts and business knowledge needed by an individual who plans to set up or work for an accounting/bookkeeping practice.

### (Certificate Requirements)

General Education	Credits
ENGL 1010 English I: Composition . . . . .	3
Algebra . . . . .	3

### Major Requirements

ACCT 2010 Principles of Accounting I . . . . .	4
ACCT 2020 Principles of Accounting II . . . . .	4
ACCT 2110 Microcomputer Accounting I . . . . . or	
ACCT 2120 Computer Spreadsheet Accounting . . .	3
ACCT 2430 Income Tax . . . . .	3
BADM 1000 Introduction to Business . . . . . or	
MGT 2100 Principles of Management . . . . .	3
BADM 1005 Business Mathematics I . . . . .	3
BADM 1020 Business Communications . . . . .	3
IMGT 2400 Intro to Information Management . . . . .	3

For specific graduation requirements see "Academic Policies" and "Degree Requirements."

## Professional Bookkeeper Certificate

The professional bookkeeper certification option is a nondegree program designed to prepare the student for success in the workplace as an entry-level bookkeeper, along with the ability to pass the Certified Bookkeeper Exam as administered by the American Institute of Professional Bookkeepers (AIPB).

### (Certificate Requirements)

General Education	Credits
BADM 1005 Business Math I . . . . .	3
BOTK 1540 Business English . . . . .	3

### Major Requirements

ACCT 2010 Principles of Accounting I . . . . .	4
ACCT 2020 Principles of Accounting II . . . . .	4
ACCT 2110 Microcomputer Accounting . . . . .	3
ACCT 2120 Computer Spreadsheet Accounting . . .	3
ACCT 2430 Income Tax . . . . .	3
ACCT 2460 Payroll Accounting . . . . .	3
BADM 1030 Personal Finance . . . . .	3
IMGT 2400 Intro to Information Management . . . . .	3

It is strongly recommended that the student take the following AIPB review courses before sitting for the Certified Bookkeeper Exam:

ACCT 1450 CB Exam Review: Adjustments and Error Correction . . . . .	1
ACCT 1460 CB Exam Review: Payroll and Depreciation . . . . .	1
ACCT 1470 CB Exam Review: Inventory and Internal Controls . . . . .	1

For specific graduation requirements see "Academic Policies" and "Degree Requirements."