



**South Central College
Program Design**

AAS 2214/3230 Accountant

Program Information

Instructional Level Associate Degree

Career Cluster Business Management and Administration

Description

The A.A.S. Degree in Accounting is designed to prepare learners to examine, analyze and interpret accounting data for the purpose of giving advice and preparing financial statements. Responsibilities may include recording receipts, recording disbursements, closing year end records, compiling financial statements, preparing internal management, and/or state and federal reports. Accountants perform these duties both manually and with computer assistance.

Program Admission Dates (Fall and/or Spring)

Fall and Spring

Program Location (North Mankato and/or Faribault)

North Mankato and Faribault

Program Student Learning Outcomes

- 1 Complete all aspects of the Accounting cycle
- 2 Analyze, interpret, communicate, and utilize financial information

Program Configurations

Fall Starts

Credits

Technical Course	54
Liberal Arts & Sciences	17
Total Credits	71

Semester One - Fall

Course #	Course Title	Credits	Function
ACCT 1800	Business Law	3	Technical Course
ACCT 1810	Financial Accounting	4	Technical Course
ACCT 1814	Payroll Accounting	3	Technical Course
ACCT 1834	Computerized Accounting I	3	Technical Course
ENGL 100	Composition	4	Liberal Arts & Sciences

Semester Two - Spring

Course #	Course Title	Credits	Function
ACCT 1811	Managerial Accounting	4	Technical Course
ACCT 1835	Computerized Accounting II	3	Technical Course
ACCT 2864	Income Tax I	4	Technical Course
ACCT 2847	Fraud, Auditing and Internal Controls	4	Technical Course

Semester Three - Summer

Course #	Course Title	Credits	Function
COMM 110	Public Speaking	3	Liberal Arts & Sciences

Semester Four - Fall

Course #	Course Title	Credits	Function
ACCT 1870	Professional Accounting Careers	1	Technical Course
ACCT 2821	Intermediate Accounting I	3	Technical Course
ACCT 2861	Cost Accounting I	4	Technical Course
ACCT 2865	Income Tax II	3	Technical Course
ECON110 or ECON 120	Economics	3	Liberal Arts & Sciences
Tech Elec	Tech Elective (ACCT, COMP, MKT, OTEC)	3	Technical Course

Semester Five - Spring

Course #	Course Title	Credits	Function
ACCT 2822	Intermediate Accounting II	3	Technical Course
ACCT 2862	Cost Accounting II	3	Technical Course
ACCT 2863	Fund / Non-Profit Accounting	3	Technical Course
ACCT 2900	Accounting Review	3	Technical Course
MATH115, MATH120, or MATH154	Math Course	4	Liberal Arts & Sciences

Semester Six - Summer

Course #	Course Title	Credits	Function
COMM 140	Interpersonal Communication	3	Liberal Arts & Sciences

Program Course List

Number	Title	Credits	Pre/Corequisites
ACCT 1800	Business Law	3	
ACCT 1810	Financial Accounting	4	None
ACCT 1811	Managerial Accounting	4	ACCT1810 Financial Accounting
ACCT 1814	Payroll Accounting	3	
ACCT 1834	Computerized Accounting I	3	None
ACCT 1835	Computerized Accounting II	3	ACCT1834
ACCT 1870	Professional Accounting Careers	1	
ACCT 2821	Intermediate Accounting I	3	ACCT1810 and ACCT1811 or equivalent as deemed by instructor
ACCT 2822	Intermediate Accounting II	3	ACCT 2821 or equivalent
ACCT 2847	Fraud, Auditing and Internal Controls	4	ACCT 1810
ACCT 2861	Cost Accounting I	4	ACCT1810 and ACCT1811
ACCT 2862	Cost Accounting II	3	ACCT2861 (Cost Accounting I) or an equivalent as deemed by the instructor.
ACCT 2863	Fund / Non-Profit Accounting	3	
ACCT 2864	Income Tax I	4	No prerequisites are required.
ACCT 2865	Income Tax II	3	None
ACCT 2900	Accounting Review	3	ACCT1800 ACCT2821 ACCT2861 ACCT2864
COMM 110	Public Speaking	3	Score of 86 on the Sentence Skills portion of the Accuplacer or ENGL 0090 with a C or higher.
COMM 140	Interpersonal Communication	3	Accuplacer Reading Score of 78 or above or completion of READ 0090
ENGL 100	Composition	4	Next-Generation Accuplacer Reading minimum score of 250 (Classic Accuplacer, minimum of 75) or completion of READ 0090 or EAP 0095 with a C (2.0) or higher.