**Academic Program Review: Self-Study**

***Instructions:*** *The following pages will guide your submission of your academic program review self-study. Please type your responses directly into the document. The completed self-study instrument and all attachments must be submitted to the Academic Program Review Coordinator and your Academic Dean by September 1.*

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| **Program Under Review** |
| Degree(s): AAS - Accounting |
| Certificate(s): Accounting |
| Contact Information for lead on Self-Study: Name: Chris DemalineCampus: SMCPhone: 480-677-7778Email: Christopher.demaline@centralaz.edu |

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| **Program Description, Vision and Outcomes** |
| **What is the description of the program as stated in the current CAC catalog:**AAS – Accounting:The Accounting AAS Degree is designed for students seeking entry-level accounting positions. Proficiencies include analyzing and interpreting accounting records, legal and regulatory practices, and effective communication skills necessary for success in business environments.The Accounting AAS Degree is appropriate for students who plan to directly enter the workforce and do not plan to transfer to a bachelor’s program. Students interested in pursuing a baccalaureate degree should consider the Associate of Business Degree.However, choosing the Accounting AAS Degree and fulfilling the Arizona General Education Curriculum (AGEC) requirements provides a pathway to attend an Arizona public university in the future. Students should consult an academic advisor regarding transfer. Students who wish to receive both the AAS Degree and the AGEC Certificate must complete the required documentation in the Registrar's Office following established timelines.Accounting Certificate:The learner is prepared for an entry-level position in accounting or bookkeeping. |
| **Does your program have any other written mission or vision statements which do not appear in the catalog? If yes, please write them below and indicate where they appear.** NA |
| **Describe how the program’s description, mission and/or vision aligns with the College’s Mission:**The College’s mission statement is*Central Arizona College engages our diverse communities in quality learning experiences for lifelong success by providing accessible, educational, economic, cultural, and personal growth opportunities.*The AAS – Accounting and the Accounting Certificate provide quality learning experiences for lifelong success. The course delivery plan provides accessibility to the program course components. Finally, the program offers students the opportunity for educational and economic growth.(See the remainder of the self-study for supporting details) |
| **What are the student learning outcomes for the degree or certificate as currently indicated in ACRES:**1. (Application Level) Demonstrate entry-level competencies for employment in the field of accounting. 2. (Synthesis Level) Maintain a complete set of accounting records, including recording transactions, analyzing, interpreting, and communicating the financial information. 3. (Application Level) Utilize a computerized general ledger package to accurately set up a set of accounting records. 4. (Application Level) Demonstrate use of effective human relations skills, communications, and computer skills necessary for successful entry level employment in an Accounting field. 5. (Evaluation Level) Demonstrate understanding of how the legal and regulatory environment of business affects the practice of accounting and correctly apply these principles to accounting issues.  |
| **Are the outcomes from your program determined or influenced by any external organization, agency, or accreditor? If so, please explain.** NO/NA |

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| **Program Enrollment and Graduation Trends** |
| Summarize the program enrollment data for the past 5 years in the chart below:

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| --- | --- | --- | --- | --- | --- |
| Degree/Certificate | 2016-17 | 2015-16 | 2014-15 | 2013-14 | 2012-13 |
| FTSE in ACC courses |  | 44.75 | 45.05 | 55.55 | 51.35 |
| Headcount in ACC courses |  | 341 | 316 | 396 | 382 |

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| **Discuss and explain the factors influencing the enrollment trends:** Changes in delivery mode (more ITV, more online offerings) have had a positive effect on overall enrollment. These changes have partially offset a general negative trend in college-wide enrollment.  |
| **How has the program typically recruited students and marketed the program:**Distributing printed advertising materials on and off CAC campusesParticipating in high school job fairs, CAC website promotion, CAC business division website, supporting the business club (PBL), providing quality education encourages retention and positive “word-of-mouth” advertising |
| **Summarize the program graduation rate trends for the past 5 years in the chart below:**

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| --- | --- | --- | --- | --- | --- |
| Degree/Certificate | 2016-17 | 2015-16 | 2014-15 | 2013-14 | 2012-13 |
| AAS |  | 6 | 11 | 10 | 5 |
| Certificate |  | 8 | 7 | 9 | 8 |

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| **Discuss and explain the graduation trends. What efforts has the program made to help students achieve completion**Introduction of an ITV/online hybrid course schedule significantly expanded the available of required program course to students at all CAC campuses and centers. However, many students come from one of the universities and take 1 or 2 accounting courses (typically ACC201 and ACC202). Others take accounting courses for their own enrichment without having a goal of earning a degree or certificate. They take such classes as Income Tax (ACC121), QuickBooks (ACC226), or Sage (ACC227) because they desire to have the skills in order to operate their own business. Continued recruitment, retention, training, and development of accounting faculty to support quality course delivery. These positive measures have off-set the overall decline in college-wide enrollment. In addition, the future job opportunities in paraprofessional accounting are projected to decrease due to technological advancements. |

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| **Program Curriculum:** *Submit a completed Curriculum Comparison Chart along with the self-study, comparing the CAC program curriculum to three similar programs, for each Degree and Certificate discussed in this self-study. Ideally compare to other Arizona programs, and out of state if necessary.* |
| **Using information gained from your curriculum comparisons, discuss the strengths and weaknesses of the current program curriculum for each degree or certificate.** The AAS programs and accounting certificate curriculum across colleges are very similar.Strength – Our core accounting courses, Financial Accounting [ACC201] and Managerial Accounting [ACC202] are directly transferrable to all three Arizona’s public universities as well as most universities across the nation. The accounting professors regularly attend Teachers of Accounting at Two-Year Colleges (TACTYC), a national organization, in order to ensure the curriculum at CAC is comparable with other institutions across the nation. CAC has a well-designed and easy-to-follow program.Concerning the accounting certificate, CAC’s certificate is fewer credits than at most other schools. The purpose was to create a credential based solely on accounting-related credits, so that students can quickly reach this goal.Weaknesses – Limited variety of accounting courses offered compared to other colleges because of a smaller student body. Only ACC201 and ACC202 are guaranteed as transfer courses. Courses such as Cost Accounting, Intermediate Accounting, and Governmental Accounting are upper-division courses at the state universities and do not transfer. Prior to 2002, CAC offered courses such as Cost Accounting and Intermediate Accounting and they would not gather the needed enrollment so these courses were deleted. Course delivery methods will progress to better reach the geographically diverse student body. Accounting curriculum is regularly updated to reflect changes in Generally Accepted Accounting Principles (GAAP). |
| **Discuss how the program gets feedback on its program and curriculum from external sources, such as advisory boards, employers, articulation task forces, accreditors, etc.*** Annual advisory meetings
* Annual ATFs
* Changes in GAAP are reflected in the latest textbook editions.
 |
| **Indicate any external accreditations which the program has. Are there any available accreditations which the program does not have, but may benefit from seeking?** Na/ No |
| **Discuss how the program supports current or future needs for the job market in Pinal County, the state of Arizona, and/or the United States.**Accounting salary levels are expected to rise an average of 3.7 percent for 2017 (Source: RobertHalf.com)Bookkeeping, Accounting, and Auditing Clerks:2015 Median Pay $37,250 Job Outlook, 2014-24 -8% (Decline)Source: BLS Occupational Outlook Handbook (December 2015)While there is still a need for accounting paraprofessionals, shifts in technology may lead to a decline in the demand for these jobs in the future. |
| **For degree programs, identify any specific in-state baccalaureate programs into which this program is particularly suited for transfer**The degree and certificate are not primarily meant for transfer. However, universities have introduced programs to assist AAS graduates to complete a bachelor’s degree. All three state universities offer a variety of BAS degrees targeted to individuals that have earned an AAS from a community college in Arizona as well as Grand Canyon University. |
| **Indicate any articulation agreements in place for degree graduates.**  |

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| **Program Specific Resources:***In this section please focus on program specific resource. You may but do not have to discuss resources available to the college at large such as Blackboard, the Learning Centers, Library, etc. However, if these resources are impacting your program in a positive or negative way which you would like to discuss, please do so.* |
| **Discuss the adequacy of the financial and budgetary resources available to the program over the past 5 years:**There are no budgetary constraints for the program since the program costs very little to run. The main costs are associated with faculty compensation. |
| **Discuss the adequacy of the human resources available to the program over the past 5 years:**Two full-time faculty have credentials sufficient to teach the ACC courses.We currently have enough adjunct faculty to cover courses in the program. The newly-implemented faculty qualification by the Higher Learning Commission may make finding adjunct ACC faculty difficult in the future but this past year adjuncts have been hired that meet the new requirements. |
| **Discuss the adequacy of the technological resources available to the program over the past 5 years:** Resources are sufficient. |
| **Discuss the adequacy of the physical (building space, classrooms, labs, etc) resources available to the program over the past 5 years:**  The Sizer Building furniture was updated at the beginning of the spring 2017 semester in rooms N113A and N113B where the face-to-face accounting classes are typically taught.The restrooms in the Sizer Building are in dire need of remodeling. Instructional resources are sufficient.Improvement in ITV consistency would be helpful. |
| **Discuss the adequacy of the academic support resources available to the program and its students over the past 5 years:**The current accounting tutor possesses a bachelor’s in finance. The tutor works with students face-to-face at STC and SPC and remotely with other students. Several good accounting tutors have worked at the learning center. However, it is difficult to retain tutors for the long term. Further, we had not had consistent tutors at many locations such as SMC, STC, and MAR. The program uses the CAC testing center to proctor exams for online courses.  |
| **Discuss the adequacy of the student support resources available to the program and its students over the past 5 years:**Student support is suitable.  |

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| **Program Effectiveness** |
| **Describe how you measure the success of degree and certificate program graduates in achieving the degree and/or certificate program student learning outcomes. What data have you collected that indicates the level of student success of these outcomes? And According to the data, how well have students achieved these outcomes during the past 5 years?**All AAS graduates must complete the BUS260 (Applied Business Seminar) Business Capstone Course. This course tests all CSLOs. Further, each student is accessed on CSLOs in multiple courses throughout the program. Course SLOs are linked to CSLOs in the curriculum development and review process. Individual course SLO’s are assessed within each course using traditional means. The individual course SLO’s were designed to thoroughly cover the program and certificate outcomes. The best proxy of student success would be the trends in individual ACC course success and retention.  |
| **If you have data which indicates the degree to which students in the program are achieving the college’s Common Student Learning Outcomes please share and explain the data.**All AAS graduates must complete the BUS260. This course tests all CSLOs. Further, each student is accessed on CSLOs in multiple courses throughout the program. Course SLOs are linked to CSLOs in the curriculum development and review process. |
| **How many program enrollees or graduates studied at an in-state baccalaureate level institution during the past 5 years? Put the data in the table below.** NA

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| --- | --- | --- | --- | --- | --- |
| Degree/Certificate | 2016-17 | 2015-16 | 2014-15 | 2013-14 | 2012-13 |
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| **If a degree is intended for transfer**, **or has transfer articulation** **agreements in place, indicate how the degree program supports students with continuing their education at CAC or other institutions.** This is not primarily a transfer program |
| **Describe the level of success (via completion rates, GPA, etc.)** **the program’s prior students have achieved at transfer** **institutions.**We do not have access to this information |
| **If a degree or certificate is designed to lead directly into the workforce, describe the success of students in obtaining a job in the field of study upon graduation. Please provide any qualitative or quantitative data you have:** While we do not have a method for quantifying job success after graduation, we are aware of several students who have earned the AAS-Accounting and/or the Accounting Certificate who have obtained employment in accounting or a related field. |
| **If your program serves to prepare a student for external certification or** **licensure of any kind identify the certification or license and the percentage of program graduates who earn/achieve it. Put data in the table below.** NA |

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| **Program Continuous Quality Improvement** |
| **Discuss how the program has used learning outcome assessment results to improve instruction and/or student learning over the past 5 years:**1. A variety of assessment techniques are utilized within each course. Examples include in-class Q and A, tests, projects, interactive graded assignments delivered via online homework management systems. The faculty members use feedback from periodic assessments to make adjustments in their instructional methods throughout the course. 2. We periodically, perform subject-wide common assessments to determine how students are progressing on course-level, program-level and common SLOs. These assessments are in the form of questions embedded into exams. The results of these assessments are shared among the program faculty. The faculty then plan to make course-wide adjustments based on the assessment results.  |
| **Discuss how the program has used operational planning goals to achieve quality improvement over the past 5 years:**Operating plan goals are used to quantify annual desired program improvements. Quantitative measures were used to assess progress toward the goals. These assessments occurred mid-year and at the end of the academic year. Example operating plan goals that helped to program achieve quality improvements have included:* Improve quality of curriculum & programs
* Support enrollment management to increase and retain students
* Improve website & marketing opportunities
* Increase the number of students enrolled in business classes
* Select a course to assess proficiency of CSLO’s in curriculum
* Improve quality instruction by attending relevant professional development events
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| **Describe other ways the program has engaged in continuous quality improvement:**Both full-time instructors continue to receive ample continuing accounting education to maintain their CPA licenses. Both FT faculty members have earned additional graduate credit hours in business and accounting. Faculty continuously access and revise the course materials, program components, curriculum, and teaching methods to ensure that students receive the most up-to-date and highest quality instruction. Finally, student surveys are administered in all program courses. The information is gathered and analyzed by both the department chair and the class’ faculty member.  |

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| Program Alignment with Institutional Goals:*Describe how the program has directly or indirectly is helping the college achieve its current strategic goals.* |
| **To ensure that the program is aligned with the College’s goals and mission, each annual operating plan goal is linked to at least one of the College’s strategic goals.**The following illustrates how the AAS – Accounting and Accounting Certificate has addressed the College’s strategic goals:

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| CAC Strategic Goals - 1. **Access:** Ensure broad access to high-quality innovative educational programs, services and training opportunities for Pinal County residents. | Current annual course offerings cover all business courses required to earn AAS. Course availability across several modalities. |
| 2. **Student Success:** Improve student retention, persistence, completion and job placement. | Current annual course offerings cover all business courses required to earn AAS. Course availability across several modalities. |
| 5. **Partnerships with Universities**: Expand partnerships with universities to provide advanced degrees to Pinal County residents. | After working with FT faculty members in the business division, ASU now offers a bachelors’ degree completion program based at the Corporate Center. |
| 8. **Workforce Development:** Contribute to the economic vitality, workforce development, and job training needs of Pinal County and surrounding regions. | This program trains Pinal County students for immediate employment in the area. |

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|  | **Name of Program: Accounting - AAS** |  |
| **CAC**  | **Pima CC** | **Gateway CC** | **Rio Salado CC** |
| Accounting AAS (64 Credits) | Accounting AAS (60-62 Credits) | AAS in Accounting (60-65 Credits) | AAS in Accounting (60-65 Credits) |
|  |  | ENG101 First-Year Composition (3) OR | ENG101 First-Year Composition (3) OR |
| General Ed. Requirements - (19): |  | + ENG107 First-Year Composition for ESL (3) AND | + ENG107 First-Year Composition for ESL (3) AND |
| Written Communication (3) |  | + ENG102 First-Year Composition (3) OR | + ENG102 First-Year Composition (3) OR |
| ENG 101 Composition OR ENG121 Applied Technical Writing (3) | Communications (6) | + ENG108 First-Year Composition for ESL (3)  | + ENG108 First-Year Composition for ESL (3)  |
| Oral Communications (3) |  | Oral Communication (3) | Oral Communication (3) |
| COM100 Fundamentals of Human Communication (3) or higher  |  |  |  |
| Arts & Humanities (3) | Humanities and Social Science (6) | Humanities and Fines Arts (3) | Humanities and Fines Arts (3) |
| Biological Physical Lab Science (4) |  | Natural Science (4) | Natural Science (4) |
| Select courses numbered 100 or above from the following areas: ART, HMC, LIT, MHL, PHI, and THE. Students may also choose any course from the Arts and Humanities AGEC lists. The required courses must represent two different departments for the Arts and Humanities category.  | Critical Thinking (6) includes MAT | MAT (3-5) | MAT (3-5) |
| Mathematics (3) |  | + MAT120 Intermediate Algebra (5) OR | + MAT120 Intermediate Algebra (5) OR |
| BUS 101 Business Math (3) |  | + MAT121 Intermediate Algebra (4) OR | + MAT121 Intermediate Algebra (4) OR |
|  |  | + MAT122 Intermediate Algebra (3) OR Satisfactory completion of a higher level mathematics course. | + MAT122 Intermediate Algebra (3) OR Satisfactory completion of a higher level mathematics course. |
| Social Behavioral Science (3) |  |  |  |
| Select one: ECN101 Introduction to Economics (3) ECN201 Principles of Macroeconomics (3) ECN202 Principles of Microeconomics (3) Or select courses numbered 100 or above from -ABS, ECN, GEO, HIS, POS, PSY, SOC. | ECN 200 Basic Economic Principles or ECN 201 Microeconomic Principles or ECN 202 Macroeconomic Principles (3)  | ECN211 Macroeconomic Principles (3) OR ECN212 Microeconomic Principles (3) OR SBU200 Society and Business (3)  | ECN211 Macroeconomic Principles (3) OR ECN212 Microeconomic Principles (3) OR SBU200 Society and Business (3)  |
| Core and Elective Requirements (45):  |  | CIS114DE Excel Spreadsheet 3 | Excel Spreadsheet 3 |
| BUS100 Introduction to Business (3)  | BUS 100 Introduction to Business (3) | CIS105 Survey of Computer Information Systems 3 | CIS105 Survey of Computer Information Systems 3 |
| BUS123 Business Relations (3)  | BUS 220 Legal Environment of Business (3) | GBS151 Introduction to Business 3 | GBS151 Introduction to Business 3 |
| BUS201 Legal Environment of Business (3)  |  | GBS205 Legal, Ethical and Regulatory Issues in Business 3 | GBS205 Legal, Ethical and Regulatory Issues in Business 3 |
| BUS207 Business Communications (3)  |  | + GBS233 Business Communication 3 | + GBS233 Business Communication 3 |
| BUS260 Applied Business Seminar (3)  |  |  |  |
| CBA133A Spreadsheet Applications-Excel (3)  | CSA110 Spreadsheets: Microsoft Excel (3) |  |  |
| ACC121 Income Tax Procedures (3)  | ACC100 Practical Accounting Procedures (3) | ACC111 Accounting Principles I (3) AND | Accounting Principles I (3) AND |
| ACC201 Financial Accounting (3)  | ACC211 Financial Accounting (3)  | + ACC230 Uses of Accounting Information I (3) AND | Uses of Accounting Information I (3) AND |
| ACC202 Managerial Accounting (3)  | ACC212 Managerial Accounting (3)  | + ACC240 Uses of Accounting Information II (3) | Uses of Accounting Information II (3) |
| ACC222 Payroll Accounting (3)  | ACC 204 Individual Tax Accounting (3) | OR | OR |
| ACC226 Accounting W/QuickBooks Pro (3)  | ACC 200 Computerized Accounting I (4) | ACC111 Accounting Principles I (3) AND | Accounting Principles I (3) AND |
| ACC227 Accounting W/Sage 50 Complete(3)  | ACC 273 Government Accounting or ACC 203 Cost Accounting (3) | + ACC112 Accounting Principles II (3) AND | Accounting Principles II (3) AND |
| Select one:  | ACC 150 Payroll Accounting (3) | + ACC212 Managerial Accounting (3) | Managerial Accounting (3) |
| CIS120 Survey of CIS (3)  | ACC215 Quickooks (3) | OR | OR |
| CIS110 Fundamentals Computer Literacy (3)  | ACC233 Intermediate Accounting I (3) | ACC211 Financial Accounting (3) AND | ACC211 Financial Accounting (3) AND |
|  |  | + ACC212 Managerial Accounting (3) 6-9 | ACC212 Managerial Accounting (3) |
|  |  | ACC105 Payroll, Sales and Property Taxes 3 | ACC105 Payroll, Sales and Property Taxes (3) |
|  |  | + ACC115 Computerized Accounting 2 | ACC115 Computerized Accounting (2) |
|  |  | ACC121 Income Tax Preparation (3) OR | ACC121 Income Tax Preparation (3) OR |
|  |  | + ACC221 Tax Accounting (3) 3 | + ACC221 Tax Accounting (3) 3 |
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| Select 6 credits of Electives from following:  | Other ElectivesComplete 3 credits from the following list:ACC 190, 250, ECN, MKT, MGT | RESTRICTED ELECTIVES (9) | RESTRICTED ELECTIVES (9) |
| ACC Accounting  |  | ACC+++++ Any ACC Accounting course(s) except courses used | ACC+++++ Any ACC Accounting course(s) except courses used |
| AGB Agriculture Business  |  | to satisfy Required Courses area. 9 | to satisfy Required Courses area. 9 |
| BUS Business  |  | CIS117DM Microsoft Access: Database Management 3 | CIS117DM Microsoft Access: Database Management 3 |
| CBA Computer Business Applications  |  |  |  |
| CIS Computer Information Systems  |  | GBS110 Human Relations in Business and Industry (3) OR | GBS110 Human Relations in Business and Industry (3) OR |
| CUL Culinary  |  | MGT251 Human Relations in Business (3) 3 | MGT251 Human Relations in Business (3) 3 |
| ECN Economics  |  |  |  |
| HRN Honors  |  | GBS131 Business Calculations 3 | GBS131 Business Calculations 3 |
| HRM Hospitality Management  |  | GBS207 Business Law (General Corporate) 3 | GBS207 Business Law (General Corporate) 3 |
| REA Real Estate  |  | + GBS220 Quantitative Methods in Business 3 | + GBS220 Quantitative Methods in Business 3 |
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| Other Requirements - Computer Competency (3) | Computer Competency (1-3) |  |  |
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| *ACRES* | <https://www.pima.edu/programs-courses/credit-programs-degrees/business-careers/accounting/accounting-aas.html> | https://aztransmac2.asu.edu/cgi-bin/WebObjects/acres.woa/wa/freeForm3?id=59395 | <http://www.riosalado.edu/programs/accounting> |
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|  | **Name of Program: Accounting - Certificate** |  |
| CAC  | Pima CC | Gateway CC | Rio Salado CC |
|  Accounting - Certificate (15 Credits) |  Accounting - Certificate (25 Credits) |  Certificate of Completion inAccounting (23-26 Credits) | Certificate of Completion in Accounting (23-26 Credits) |
| CIS120 Survey of Computer Information Systems | ACC 100-Practical Accounting Procedures-3 | ACC111 Accounting Principles I (3) AND | ACC111 Accounting Principles I (3) AND |
| ACC201 Financial Accounting  | ACC 150-Payroll Accounting-3 | + ACC230 Uses of Accounting Information I (3) AND | + ACC230 Uses of Accounting Information I (3) AND |
| ACC202 Managerial Accounting | ACC 200-Computerized Accounting I-4 | + ACC240 Uses of Accounting Information II (3) | + ACC240 Uses of Accounting Information II (3) |
| ACC121 Income Tax Procedures | ACC 211-Financial Accounting -3 | OR | OR |
| Accounting elective numbered 200 or higher. (3 Cr.) | ACC 215-Quickbooks Computer Accounting-3 | ACC111 Accounting Principles I (3) AND | ACC111 Accounting Principles I (3) AND |
|  | BUS 100-Introduction to Business-3 | + ACC112 Accounting Principles II (3) AND | + ACC112 Accounting Principles II (3) AND |
|  | BUS 148-Ethics in the Workplace-3 | + ACC212 Managerial Accounting (3) | + ACC212 Managerial Accounting (3) |
|  | WRT 154\*-Career Communications-3 | OR | OR |
|  |  | ACC211 Financial Accounting (3) AND | ACC211 Financial Accounting (3) AND |
|  |  | + ACC212 Managerial Accounting (3) 6-9 | + ACC212 Managerial Accounting (3) 6-9 |
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|  |  | ACC105 Payroll, Sales and Property Taxes 3 | ACC105 Payroll, Sales and Property Taxes 3 |
|  |  | + ACC115 Computerized Accounting 2 | + ACC115 Computerized Accounting 2 |
|  |  | CIS114DE Excel Spreadsheet 3 | CIS114DE Excel Spreadsheet 3 |
|  |  | CIS105 Survey of Computer Information Systems 3 | CIS105 Survey of Computer Information Systems 3 |
|  |  | GBS151 Introduction to Business 3 | GBS151 Introduction to Business 3 |
|  |  | GBS205 Legal, Ethical and Regulatory Issues in Business 3 | GBS205 Legal, Ethical and Regulatory Issues in Business 3 |
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