

ACCOUNTING, ASSOCIATE OF APPLIED SCIENCE

Florissant Valley, Forest Park and Meramec

The Associate of Applied Science in Accounting degree is designed to provide students with the skills and knowledge that are necessary to obtain entry-level employment into the accounting job market. The AAS degree is tailored to provide students with a comprehensive foundation in accounting and hands-on experience with computers using commercial accounting software.

Persons planning a career in accounting should have a proficiency in mathematics and be able to analyze, compare and interpret facts and figures quickly. Accuracy and the ability to handle responsibility with limited supervision are important. Courses in computer applications and work experience in the business area are extremely beneficial.

Cost of Attendance. For more information on cost of attendance visit MoSCORES (<https://scorecard.mo.gov/Search/>).

Program Career and Salary Information. Pursuant to Missouri HB 1606 (2018), information regarding the number of credit hours, program length, employment rate, wage data, and graduates employed in careers related to their program of study at St. Louis Community College can be found at the following URL: <https://scorecard.mo.gov/scorecard/> (https://www.google.com/url?q=https://scorecard.mo.gov/scorecard/&sa=D&ust=155536894857000&usg=AFQjCNG1xf3E_i2lO96zEytILO-s5xaJCQ). Search using School / Program “St. Louis Community College” and choose the degree or credential type of interest.

The following limitations to the data apply: Information provided is based on the most recent cohorts available. Typically, most recent cohorts for wage and completion data are six years prior to the current academic year. Time to complete a program of study varies depending on the number of credit hours students earn per semester.

Interested in this program? Start the enrollment process by visiting the Apply to STLCC (<https://www.stlcc.edu/admissions/apply-to-stlcc/>) page.

At the completion of the program, students are expected to:

- utilize the basic accounting terminology and the accounting cycle.
- classify business transactions using basic accounting concepts (manually and with the use of computer technology).
- record business transactions using basic accounting concepts (manually and with the use of computer technology).
- compute business transactions using basic accounting concepts (manually and with the use of computer technology).
- verify business transactions using basic accounting concepts (manually and with the use of computer technology).
- prepare the four basic financial statements according to GAAP (Income Statement, Equity Statement, Balance Sheet, and Cash Flows).
- create professional documents about the financial condition of a business entity.
- make financial decisions about the four basic financial statements.
- communicate orally useful information about the financial condition of a business entity.
- interpret financial information while working in teams consisting of individuals with diverse backgrounds.

- identify the various uses of technology as it applies to the Accounting field.
- demonstrate technical proficiency for an entry-level junior accountant with the use of Quickbooks software and Microsoft Excel.
- identify the different types of ethical issues that are encountered in a business environment.
- apply the Accounting code of ethical conduct that relates to business organizations.
- apply high ethical standards as it relates to contacts with fellow students, instructors, and employers.
- apply the basic principles of law with our judicial system while addressing legal dilemmas. This includes legal ethics, constitutional law, contracts, torts, intellectual property, and business crime.
- write responses addressing a legal dilemma using the various sources of law.
- distinguish between the legal and ethical responses to a business dilemma.
- apply statistical techniques with predicting costs of a business entity.

Missouri Civics Examination. Students entering college for the very first time in fall 2019 and who intend to complete an associate’s degree must successfully complete a civics examination. Information on who is eligible for a waiver can be found on our website: <https://stlcc.edu/programs-academics/missouri-civics-exam.aspx>.

Program of Study

Code	Title	Credit Hours
Career General Education		
ENG 100 or ENG 101	College Composition I (MOTR ENGL 100)	3
ENG 103 or ENG 102	Report Writing (MOTR ENGL 110) College Composition II (MOTR ENGL 200)	3
ECO 151	Principles of Macroeconomics (MOTR ECON 101)	3
ECO 152	Principles of Microeconomics (MOTR ECON 102)	3
MTH xxx	Mathematics (140 level or higher)	3
BUS 103	Business Mathematics	3
XXX xxx	Social & Behavioral Sciences: Civics Requirement	3
Physical Education Activity		
Select 2 credit hours		2
Program Requirements		
ACC 100	Applied Accounting	3
ACC 110	Financial Accounting I	4
ACC 114	Managerial Accounting	3
ACC 208	Intermediate Accounting I	3
ACC 213	Survey of Business Taxes	3
BLW 101	Business Law I	3
BUS 104	Introduction to Business Administration	3
Technology Core Courses		
ACC 120	Computer Accounting Applications for Business	3
ACC 122	Computer Accounting Applications - Spreadsheets	3
ACC 124	Computer Accounting Applications - Databases	3
Area of Concentration		
Select one of the following options:		6
Accounting Associate Option		
ACC 203	Cost Accounting	
ACC 206	Auditing	

ACC 209	Intermediate Accounting II
ACC 211	Current Topics in Accounting
ACC 212	Nonprofit Accounting
ACC 215	Fraud and Forensic Accounting
ACC 291	Accounting Internship
ACC 293	Accounting Internship III
Tax Emphasis Option	
ACC 204	Income Tax Accounting
ACC 214	Business Taxes: Research and Planning
ACC 292	Accounting Internship II
Business Electives	
Select two of the following: 6	
ACC xxx	
IS 116 or IS 151	

MGT xxx or MKT xxx		
FIN xxx		
BUS 201	Elementary Statistics	
Total Credit Hours		66

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PLEASE NOTE: If you originally enrolled at STLCC prior to Fall 2021, you may need to view an archived catalog (<https://www.stlcc.edu/programs-academics/course-catalog/>) for your correct program requirements. Please speak with an advisor or the program coordinator for more information.

Code	Title	Hours	Prerequisites	Milestones/Notes
First Year				
Fall				
ENG 100 or ENG 101	or College Composition I (MOTR ENGL 100)	3		
MTH xxx		3		MTH 140 or higher
ECO 151	Principles of Macroeconomics (MOTR ECON 101)	3	MTH 050 with a minimum grade of "C", or higher level math course or placement in higher level math course, and Reading Proficiency.	
BUS 104	Introduction to Business Administration	3	Reading Proficiency.	
ACC 100	Applied Accounting	3	Reading Proficiency.	
	Credit Hours	15		
Spring				
ENG 102 or 103	College Composition II (MOTR ENGL 200) or Report Writing (MOTR ENGL 110)	3	ENG 101 with a grade of "C" or better and Reading Proficiency.	
ECO 152	Principles of Microeconomics (MOTR ECON 102)	3	MTH 050 with a minimum grade of "C", or higher level math course or placement in higher level math course, and Reading proficiency.	
BUS 103	Business Mathematics	3	Reading Proficiency.	
ACC 110	Financial Accounting I	4	ACC 100 or one year of high school accounting or department approval and Reading Proficiency.	
Social & Behavioral Sciences: Civics Requirement		3		
	Credit Hours	16		
Second Year				
Fall				
BLW 101	Business Law I	3	Reading Proficiency.	
ACC 114	Managerial Accounting	3	ACC 110 with grade of "C" or better or departmental approval and Reading Proficiency.	

ACC 120	Computer Accounting Applications for Business	3	ACC 100 and/or ACC 110 and/or department approval and Reading Proficiency.	
ACC 122	Computer Accounting Applications - Spreadsheets	3	ACC 110 or department approval and Reading Proficiency.	
ACC 213	Survey of Business Taxes	3	ACC 110 or department approval and Reading Proficiency.	
Business Elective		3		Choose from ACC, IS 116 or 151, MGT, MKT, FIN, BUS 201
	Credit Hours	18		
Spring				
Physical Education Elective		2		
ACC 124	Computer Accounting Applications - Databases	3	ACC 110 or department approval and Reading Proficiency.	Apply for graduation
ACC 208	Intermediate Accounting I	3	ACC 114 with a grade of "C" or better or department approval. Reading Proficiency.	
Accounting Elective in the area of concentration		3		
Accounting Elective in the area of concentration		3		
Business Elective		3		Choose from ACC, IS 116 or 151, MGT, MKT, FIN, BUS 201
	Credit Hours	17		
	Total Credit Hours	66		

*Click on the hyperlinked course number to view additional information about the course.

**Students completing a course that has been assigned a MOTR number may transfer that course to any public institution in Missouri. Those who complete CORE 42 requirements will have that verification on their transcript.

*** It is your responsibility to verify that the courses listed above will transfer to the four-year institution of your choice. Maximize your transfer credits/classes by meeting with an academic advisor.