

ACCOUNTING: AAS

Associate in Applied Science | 66 credit hours minimum

Area of Interest: Business, Culinary Arts, & Hospitality

Program Website (<https://stlcc.edu/programs-academics/pathways/b-m-c-a-h/accounting/>)

Academic Advising (<https://stlcc.edu/admissions/advising/>)

Program Description:

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.

Locations. This program is offered in its entirety at Meramec. Students may be able to complete the program at Florissant Valley and Forest Park by taking a mixture of face-to-face and online courses.

Related Programs. The Accounting Department offers certificates in the following areas:

Accounting, Certificate of Proficiency (<http://catalog.stlcc.edu/programs/accounting-certificate-proficiency/>)

Computer Accounting Technology, Certificate of Specialization (<http://catalog.stlcc.edu/programs/computer-accounting-technology-certificate-specialization/>)

Transfer/Articulation Information. This is a 2-year terminal degree. Several courses are transferable to other institutions. Students should check with the receiving institution to determine credit transferability.

Students who are interested in pursuing courses leading to a Bachelor's Degree in Accounting should follow the courses listed in the **Business Administration, Associate in Arts** (<http://catalog.stlcc.edu/programs/business-administration-aa/>) degree.

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=1555536894857000&usg=AFQjCNG1xf3E_j2lO96zEytILO-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:

1. utilize the basic accounting terminology and the accounting cycle.
2. classify business transactions using basic accounting concepts (manually and with the use of computer technology).
3. record business transactions using basic accounting concepts (manually and with the use of computer technology).
4. compute business transactions using basic accounting concepts (manually and with the use of computer technology).
5. verify business transactions using basic accounting concepts (manually and with the use of computer technology).
6. prepare the four basic financial statements according to GAAP (Income Statement, Equity Statement, Balance Sheet, and Cash Flows).
7. create professional documents about the financial condition of a business entity.
8. make financial decisions about the four basic financial statements.
9. communicate orally useful information about the financial condition of a business entity.
10. interpret financial information while working in teams consisting of individuals with diverse backgrounds.
11. identify the various uses of technology as it applies to the Accounting field.
12. demonstrate technical proficiency for an entry-level junior accountant with the use of Quickbooks software and Microsoft Excel.
13. identify the different types of ethical issues that are encountered in a business environment.
14. apply the Accounting code of ethical conduct that relates to business organizations.
15. apply high ethical standards as it relates to contacts with fellow students, instructors, and employers.
16. 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.
17. write responses addressing a legal dilemma using the various sources of law.
18. distinguish between the legal and ethical responses to a business dilemma.
19. 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 the STLCC website** (<https://stlcc.edu/programs-academics/missouri-civics-exam.aspx>).

Code	Title	Credit Hours
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 (http://catalog.stlcc.edu/general-education/)	3
XXX xxx	Health and Wellness Elective (http://catalog.stlcc.edu/course-descriptions/courses/hw/)	2

Program Requirements

ACC 100	Applied Accounting	3
ACC 110	Financial Accounting	4
ACC 114	Managerial Accounting	3
ACC 208	Intermediate Accounting I	3
ACC 213	Survey of Business Taxes	3
BLW 101	Business Law	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 tracks: 6

Accounting Associate Track

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 Track		
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 Business Statistics	

Total Credit Hours 66

Full-Time Academic Plan

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PLEASE NOTE: If you originally enrolled at STLCC prior to Fall 2025, you may need to view an **archived catalog (<http://catalog.stlcc.edu/archived-catalogs/>)** 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 101 or 100	College Composition I (MOTR ENGL 100) or	3	Placement score or ENG 030 or ENG 070 with a grade of "C" or better or recommendation of department and Reading Proficiency or concurrent enrollment in RDG 079	
MTH 140	Intermediate Algebra (or higher)	3	Satisfactory placement and Reading Proficiency	MTH 140S, MTH 160S, MTH 161S, and MTH 180S will fulfill this requirement but only 3 credit hours will count toward the degree.
ECO 151	Principles of Macroeconomics (MOTR ECON 101)	3	Concurrent enrollment in MTH 140S, or placement into MTH 140, MTH 160 or MTH 185, and Reading Proficiency	
BUS 104	Introduction to Business Administration	3	Reading Proficiency	
ACC 100	Applied Accounting	3	Reading Proficiency	Exploratory Course, Gateway Course
	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 minimum grade of "C" and Reading Proficiency	

ECO 152	Principles of Microeconomics (MOTR ECON 102)	3	Concurrent enrollment in MTH 140S, or placement into MTH 140, MTH 160, or MTH 185, and Reading Proficiency	
BUS 103	Business Mathematics	3	Reading Proficiency	
ACC 110	Financial Accounting	4	ACC 100 with a minimum grade of "C" or a high school accounting course or department approval, and Reading Proficiency	Critical Course
XXX xxx	Social & Behavioral Sciences: Civics Requirement (http://catalog.stlcc.edu/general-education/)	3		
	Credit Hours	16		
Second Year				
Fall				
BLW 101	Business Law	3	Reading Proficiency	
ACC 114	Managerial Accounting	3	ACC 110 with minimum grade of "C" and Reading Proficiency	
ACC 120	Computer Accounting Applications for Business	3	ACC 100 with a minimum grade of "C" and/or ACC 110 with a minimum grade of "C" and/or department approval and Reading Proficiency	
ACC 122	Computer Accounting Applications - Spreadsheets	3	ACC 110 with a minimum grade of "C" or department approval and Reading Proficiency	
ACC 213	Survey of Business Taxes	3	ACC 110 with a minimum grade of "C" or department approval and Reading Proficiency	
XXX xxx	Business Elective	3		Choose from ACC, IS 116 or IS 151, MGT OR MKT, FIN, or BUS 201.
	Credit Hours	18		
Spring				
XXX xxx	Health and Wellness Elective (http://catalog.stlcc.edu/course-descriptions/courses/hw/)	2		
ACC 124	Computer Accounting Applications - Databases	3	ACC 110 with a minimum grade of "C" or department approval and Reading Proficiency	Apply for graduation.
ACC 208	Intermediate Accounting I	3	ACC 114 with a minimum grade of "C" or department approval and Reading Proficiency	
XXX xxx	Accounting Elective in the Area of Concentration	3		
XXX xxx	Accounting Elective in the Area of Concentration	3		
XXX xxx	Business Elective	3		Choose from ACC, IS 116 or IS 151, MGT OR MKT, FIN, or BUS 201.
	Credit Hours	17		
	Total Credit Hours	66		

Accounting Electives in the Area of Concentration

- 6 credit hours from one track

Code	Title	Credit Hours
Accounting Associate Track		
ACC 203	Cost Accounting	3
ACC 206	Auditing	3
ACC 209	Intermediate Accounting II	3
ACC 211	Current Topics in Accounting	3
ACC 212	Nonprofit Accounting	3
ACC 215	Fraud and Forensic Accounting	3
ACC 291	Accounting Internship	3

ACC 293	Accounting Internship III	3
Tax Emphasis Track		
ACC 204	Income Tax Accounting	3
ACC 214	Business Taxes: Research and Planning	3
ACC 292	Accounting Internship II	3

Critical Courses: Critical courses are most important to a student's declared major and most strongly predict later success in the major. A critical course requires a minimal grade to progress to higher-level courses.

Exploratory Courses: Exploratory courses are first-semester courses that introduce the program and career field.

Gateway Courses: Gateway courses are courses in many career pathways that must be completed before progression in higher-level courses. These may be the same as critical and/or exploratory courses.

*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.