

Associate of Applied Science in Accounting

The Associate of Applied Science (AAS) in Accounting emphasizes understanding the accounting cycle, processes and procedures, as well as generally accepted accounting principles. The AAS in Accounting prepares students for entry-level accounting positions such as bookkeeper, accounts receivable, accounts payable, payroll clerk, assistant to line and staff accountants, or as paraprofessionals in Certified Public Accountant (CPA) firms.

To provide maximum transferability to a Bachelor of Business Administration, it is recommended that students meet with an advisor to selectively choose courses.

Admission Requirements

- Complete the Admission Requirements for Associate Degrees. (<http://catalog.uaa.alaska.edu/academicpoliciesprocesses/admissions/undergraduate/>)

Graduation Requirements

- Complete the General University Requirements for Associate of Applied Science Degrees (<http://catalog.uaa.alaska.edu/undergraduateprograms/aasrequirements/>).
- Complete the General Education Requirements for Associate of Applied Science Degrees (<http://catalog.uaa.alaska.edu/undergraduateprograms/aasrequirements/generaleducationrequirements/>).
 - For the Quantitative Skills requirement choose MATH A105 or higher, except MATH A113 and MATH A115.
- Complete the following major requirements with a minimum grade of C:

Code	Title	Credits
Core Courses		
ACCT A101	Principles of Financial Accounting I	3
ACCT A102	Principles of Financial Accounting II	3
ACCT A202	Principles of Managerial Accounting	3
ACCT A210	Income Tax Preparation	3
ACCT A222	Introduction to Computerized Accounting	3
ACCT A225	Payroll Accounting	3
ACCT A230	Workpaper Preparation and Presentation	3
BA A151	Business Foundations	3
BA A241	Business Law I	3
BADA A110	Computer Concepts in Business	3
ECON A102	Principles of Macroeconomics	3
MATH A105	Intermediate Algebra ¹	4

Electives

Complete 12 credits of electives. Students may choose any course at the 100-level or above in ACCT, BA, BADA, CIOS, ECON, LGOP, HA or LOG but may not choose more than 6 credits from one discipline and may not use ACCT A120.

Total **49**

¹ Any higher-level MATH course, except MATH A113 and MATH A115, with a minimum grade of C will satisfy the MATH A105 requirement.

A minimum of 60 credits is required for the degree.

Honors in Accounting

The Associate of Applied Science in Accounting recognizes distinguished achievement by conferring programmatic honors in accounting. In order to receive honors in accounting, a student must meet the following requirements:

- Meet the requirements for the Associate of Applied Science in Accounting;
- Earn a minimum cumulative UAA GPA of 3.75;
- Meet requirements for graduation with honors as published in the UAA catalog;
- Notify the program director or program chair, in writing, of the intent to graduate with honors at the time of or before submittal of an Application for Graduation.

Program Student Learning Outcomes

Students graduating with an Associate of Applied Science in Accounting will be able to:

- Demonstrate the ability to provide written documentation summarizing accounting information in an organized manner.
- Demonstrate the ability to apply the fundamental accounting equation in the analysis and recording of business transactions and understand the concepts underlying the preparation of financial statements.
- Demonstrate the ability to use special journals and subsidiary ledgers in the analysis and recording of business transactions.
- Demonstrate an understanding of state and federal payroll tax laws and properly calculate, record, and report payroll transactions for an organization.
- Demonstrate an understanding of fundamental income tax laws and prepare an individual income tax return.
- Demonstrate competency in using computer technology in the accounting processing cycle.

Sample Plan

The academic plan below is one pathway through the degree/certificate. It includes all requirements, taking into account recommendations from program faculty. Each student's plan may vary according to their initial course placement (<http://catalog.uaa.alaska.edu/>)

academicpoliciesprocesses/academicstandardsregulations/courseplacement/), intended course load, additional majors and/or minors, and their placement into required prerequisite courses. Any change in the plan below can have an unforeseen impact on the rest of the plan. **Therefore, it is very important to meet with your academic advisor to verify your personal academic plan.**

Please review the following terms, definitions, and resources associated with the sample academic plan below.

- Each course in the far left column links to a pop-up bubble with a course description, prerequisite requirements, and associations with university requirements. For example, if a course fulfills a general education requirement, you will see that in the pop-up bubble.
- **GER:** indicates a General Education Requirement (<http://catalog.uaa.alaska.edu/undergraduateprograms/baccalaureaterequirements/gers/>). GERs that also count toward degree/certificate requirements appear as a specific course in the plan. For these courses, "GER" is not indicated explicitly in the table, but if you click on the course, you will see the course's GER status in the pop-up bubble.
- **Program Elective:** indicates a specific course selection determined by program faculty to fulfill a degree/certificate requirement. Students should seek assistance from their academic advisor.
- **Elective:** indicates an open selection of 100-400 level university courses to fulfill elective credits needed to meet the minimum total credits toward the degree/certificate.
- **Upper Division Program Elective:** indicates a specific 300-400 level course selection determined by the program faculty to fulfill a degree/certificate requirement. Students should seek assistance from their academic advisor.
- **Upper Division Elective:** indicates an open selection of 300-400 level courses to fulfill elective credits needed to meet the minimum total credits toward the degree/certificate. These courses must be upper division in order to meet General University Requirements for the particular degree/certificate type.

Course	Title	Credits
First Year		
Fall		
ACCT A101	Principles of Financial Accounting I	3
BA A151	Business Foundations	3
BADA A110	Computer Concepts in Business	3
MATH A105	Intermediate Algebra	3-4
or	or College Algebra for Managerial and	
MATH A121	Social Sciences	
or	or College Algebra for Calculus	
MATH A151		
WRTG A111	Writing Across Contexts	3
Credits		15-16
Spring		
ACCT A102	Principles of Financial Accounting II	3
ECON A102	Principles of Macroeconomics	3
GER Oral Communication Skills		3

GER Written Communication Skills		3
Elective		3
Credits		15
Second Year		
Fall		
ACCT A202	Principles of Managerial Accounting	3
ACCT A210	Income Tax Preparation	3
ACCT A222	Introduction to Computerized Accounting	3
Program Elective (ACCT, BA, BADA, CIOS, ECON, LGOP, or LOG)		3
Program Elective (ACCT, BA, BADA, CIOS, ECON, LGOP, or LOG)		3
Credits		15
Spring		
ACCT A225	Payroll Accounting	3
ACCT A230	Workpaper Preparation and Presentation	3
BA A241	Business Law I	3
Program Elective (ACCT, BA, BADA, CIOS, ECON, LGOP, or LOG)		3
Program Elective (ACCT, BA, BADA, CIOS, ECON, LGOP, or LOG)		3
Credits		15
Total Credits		60-61