

# ACCOUNTING (AS)

**Award:** Associate of Science

**No. of credits required:** 60

**For more information:** *Contact Business & Applied Technology at bat@harford.edu; or Admissions, 443-412-2109.*

## Program Description

This program is designed for students who wish to transfer to earn a baccalaureate degree in accounting. Students who plan to transfer should consult an advisor for assistance in selecting courses appropriate for the transfer institution and program.

## Program Goals

Upon completion of the Associate of Science in Accounting program, students will be able to:

1. Use the language of business
2. Demonstrate effective and professional communication skills.
3. Analyze ethical and social responsibilities in business decision making.
4. Examine accounting as an information processing system.
5. Demonstrate problem solving skills in business decision making.
6. Transfer successfully to a four-year institution.

## Transfer Information

Transfer students should note that many business schools have selective admissions requirements. Cumulative grade point average and completion of specific course requirements are used as criteria for acceptance. Students should contact academic advising or accounting faculty for further information.

## Diversity Requirement

To satisfy the diversity requirement: Associate degree students must complete one 3-credit diversity course (D). It is recommended that students select one of the 3-credit (GB), (GAH), (GI) course electives from those that also appear on the approved list of diversity course graduation requirements.

## Recommended Course Sequence

First Semester		Credits
ACCT 101	Accounting Principles I	3
BA 101	Introduction to Business (GI)	3
BA 210 or CIS 102	Business Computer Applications <sup>1</sup> or Introduction to Information Sciences (GI)	3
ENG 101	English Composition (GE)	3
Select from: <sup>1</sup>		3
MATH 111	Introduction to Finite Mathematics (GM)	
MATH 212	Calculus with Applications (GM)	
Mathematics Elective (GM) ( <a href="https://catalog.harford.edu/general-education/#mathematics">https://catalog.harford.edu/general-education/#mathematics</a> )		
General Elective		
<b>Credits</b>		<b>15</b>

### Second Semester

ACCT 102	Accounting Principles II	3
BA 205 or BA 246	Business Law <sup>1</sup> or Legal Environment of Business	3
ECON 101	Macroeconomics (GB)	3
ENG 102 or ENG 216	Introduction to Literature <sup>1</sup> or Business Communications	3
MATH 216	Introduction to Statistics (GM)	4
<b>Credits</b>		<b>16</b>

### Third Semester

CMST 101	Speech Fundamentals (GI)	3
ECON 102	Microeconomics (GB)	3
ACCT 213	Intermediate Accounting I	3
Arts/Humanities Elective (GAH)		3
Biological/Physical Lab Science Elective (GL) ( <a href="https://catalog.harford.edu/general-education/#biological-physical-laboratory-science">https://catalog.harford.edu/general-education/#biological-physical-laboratory-science</a> )		4
<b>Credits</b>		<b>16</b>

### Fourth Semester

ACCT 206 or ACCT 208	Cost Accounting or Managerial Accounting	3
Select from: <sup>1</sup>		3
ACCT 214	Intermediate Accounting II	
General Elective		
Arts/Humanities Elective (GAH)		3
Biological/Physical Science Elective (GS) ( <a href="https://catalog.harford.edu/general-education/#science">https://catalog.harford.edu/general-education/#science</a> )		3
Physical Education Elective		1
<b>Credits</b>		<b>13</b>
<b>Total Credits</b>		<b>60</b>

<sup>1</sup>

Students who plan to continue studies at a four-year institution should select the appropriate course depending upon the four-year institution's particular requirements.

## General Education Degree Requirements

Note: The following codes identify courses which satisfy the General Education Degree Requirements:

Behavioral/Social Science (GB)  
 English Composition (GE)  
 Arts/Humanities (GAH)  
 Interdisciplinary and Emerging Issues (GI)  
 Biological/Physical Laboratory Science (GL)  
 Mathematics (GM)  
 Biological/Physical Science (GS)