Student Learning Outcomes
Accounting is wisely perceived as the language of business. It is through the window provided by accounting information that business owners and managers obtain valuable insights about the success of their efforts. The accounting emphasis at Great Basin College provides opportunities for students to create and maintain accounting records and reports for business enterprises. Students will also develop the necessary competencies to create and analyze financial information for managerial decision making.

Graduates of the AAS degree in Accounting will have the knowledge and skills to:

- Create a set of self-balancing financial records for a business enterprise.
- Use a manual or automated system of journals and ledgers to maintain a set of books using double-entry methods in accordance with generally accepted accounting principles.
- Prepare a set of financial statements complete with appropriate year-end adjustments and disclosures.
- Use financial information to assist in decision-making processes within a business organization.
- Provide financial information that incorporates ethical insights and is free from fraud or deception.

General Education Requirements Credits
GBC Orientation .............................................................0.5
English/Communications .................................................6
Mathematics
  MATH 126 or higher ....................................................3
Science ..............................................................................3
Social Science—PSC 101 ......................................................3
Humanities or Fine Arts ....................................................3
Technology—IS 101 (required) .........................................3

List of courses fulfilling general education requirements is on page 79.

Program Core Requirements Credits
ACC 201 Financial Accounting ...........................................3
BUS 101 Introduction to Business, or Management ........3
BUS 273 Business Law I ...................................................3
ECON 102 Principles of Microeconomics or 103 Principles of Macroeconomics 3
FIN 101 Personal Finance ..................................................3

Program Emphasis Requirements Credits
ACC 105 Taxation for Individuals .................................3
ACC 202 Managerial Accounting ..................................3
ACC 203 Intermediate Accounting I .........................3
ACC 204 Intermediate Accounting II .........................3
ACC 220 Microcomputer Accounting Systems .........3
ACC 261 Governmental Accounting .........................3

Program Electives Credits
BUSINESS ELECTIVE* (Select with advisor) .................3
(Prefixes are: ACC, BUS, ECON, FIN, MGT, MKT, or RE)

*Suggested Course Sequence

**After the AAS in Accounting, the next step could be the Bachelor of Applied Science in Management Supervision Emphasis. See page 100.