

Business

Associate of Applied Science—Business Administration, Accounting Emphasis

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 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
English/Communications	6
Mathematics	
MATH 126 or 126E or higher, excludes STAT 152	3
Science	3
Social Science—PSC 101	3
Human Relations —MGT 283 (required)	3
Humanities or Fine Arts.....	3
Technology—IS 101 (required)	3

List of courses fulfilling general education requirements is on page 83.

Program Core Requirements	Credits
ACC 201 Financial Accounting.....	3
BUS 101 Introduction to Business, or	
MGT 103 Introduction to Small Business	
Management	3
BUS 273 Business Law I.....	3
ECON 102 Principles of Microeconomics or	
ECON 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* (Choose with advisor).....	3
(Prefixes are: ACC, BUS, ECON, FIN, MGT, MKT, or RE)	

SUGGESTED COURSE SEQUENCE (Refer to page 88) AAS—Business Administration Accounting Emphasis

FALL—1st Semester	Credits
ACC 201	3
BUS 101 or MGT 103	3
ENG 100 or 101	3
MATH 126 or MATH 126E	3
FIN 101	3
TOTAL	15

SPRING—2nd Semester	Credits
ACC 202	3
PSC 101	3
ECON 102 or 103	3
ENG 102	3
MGT 283	3
TOTAL	15

FALL—3rd Semester	Credits
ACC 105	3
ACC 203	3
IS 101	3
ACC 220	3
SCIENCE*	3
TOTAL	15

SPRING—4th Semester	Credits
ACC 204	3
ACC 261	3
BUSINESS ELECTIVE (ACC 290 recommended)	3
BUS 273	3
HUMANITIES/FINE ARTS*	3
TOTAL	15

Minimum Credits: 60

***Select from page 83**

After the AAS in Accounting, the next step could be the Bachelor of Applied Science in Management and Supervision Emphasis. See page 103.