The overall mission of Great Basin College is supported by the Business Department’s offering of two main tracks of study. For students who are interested in developing skills that can be immediately applied in the workplace, the Business Department offers five Certificates of Achievement, the Associate of Applied Science degree in Business Administration, and the Bachelor of Applied Science degree in Management and Supervision Emphasis. Each of the Certificate programs is designed to be the first year of coursework for the Associate degree, and the Associate degrees are the first two years of coursework for the Bachelor of Applied Science degree. These applied science programs are depicted in the table to the right.

An alternative track is for students with sights on a traditional bachelor’s degree in Business Administration or a more focused baccalaureate degree in one of the sub-disciplines of accounting, economics, finance, management, or marketing. These students will want to pursue the Business Pattern of Study within the Associate of Arts degree described on page 99 of the catalog. Such a degree is designed to constitute the first two years of study in which the student will transfer to a four-year college or university where the remaining two-years of study will be completed. This pattern of study focuses on a broad background in the arts and sciences with an introduction to the core disciplines of accounting and economics during the first two years of study. In addition to using the Associate of Arts degree as a transfer degree, it can also be used as a stepping stone to the increasing number of bachelor’s degrees at GBC as well.
Certificate of Achievement — Accounting Technician

Student Learning Outcomes
Graduates of this certificate program will have the knowledge and skills to:

- Recognize the importance of financial information as a key ingredient in effective and ethical business decision making.
- Differentiate between the major financial statements with respect to their content and use.
- Utilize journals and ledgers in tracking the financial activity of a business enterprise.

As accounting technicians, students will be trained as financial assistants and equipped with the necessary skills to be employable in a variety of offices, large or small.

General Education Requirements Credits
INT 100 GBC Orientation ..................................... 0.5
BUS 110 Human Relations for Employment, HMS 200 Human Relations, MGT 283 Introduction to Human Resource Management, or
PSY 208 Psychology of Human Relations .......... 3
ENG 100 Composition-Enhanced, or ENG 101 Composition I, or ENG 107 Technical Communications I .......... 3
ENG 102 Composition II, or ENG 108 Technical Communications II, or
COM 101 Oral Communication ............................. 3
MATH 120, 126 or higher
   MATH 126 (preferred) .................................. 3

Program Requirements Credits
ACC 201 Financial Accounting ............................. 3
ACC 202 Managerial Accounting .......................... 3
ACC 220 Microcomputer Accounting Systems .................. 3
BUS 101 Introduction to Business, or
MGT 103 Introduction to Small Business Management .................................. 3
ECON 102 Principles of Microeconomics or
BUS 273 Business Law I .................................... 3
ECON 104 Current Economic Issues or
FIN 101 Personal Finance .................................. 3

SUGGESTED COURSE SEQUENCE
Certificate of Achievement—Accounting Technician

FALL—1st Semester Credits
INT 100 0.5
ACC 201 3
BUS 101 or MGT 103 3
ENG 100 or 101, or ENG 107 3
FIN 101 or ECON 104 3
MATH 126 3
TOTAL 15.5

SPRING—2nd Semester Credits
ACC 202 3
ACC 220 3
ECON 102 or BUS 273 3
ENG 102 or ENG 108 or COM 101 3
MGT 283 3
TOTAL 15

Refer to page 85 Minimum Credits: 30.5