ACCOUNTING, APPLIED

College of Rural and Community Development
Bristol Bay Campus 907-842-5109
Chukchi Campus 907-442-3400
Interior-Aleutians Campus 907-474-5439
Kuskokwim Campus 907-543-4500
Northwest Campus 907-443-2201
Community and Technical College 907-455-2800
www.ctc.uaf.edu/programs/accounting/

AAS Degree
Minimum Requirements for AAS Degree: 60 credits

The applied accounting program prepares students for entry- and mid-level accounting positions in payables and/or receivables, bookkeeping and payroll accounting. This program covers financial decision-making tools for the small-business operator as well.

Courses in the applied accounting program address the concerns of modern businesspeople and provide training to enhance business success. The applied accounting program prepares a student to enter the School of Management’s BBA program in accounting to earn the 150 credits required to take the Uniform CPA Examination in Alaska.

Students entering the AAS program are expected to have basic computer skills equivalent to CIOS F150. Classes are scheduled during the day, in the evening and online to accommodate working students. Microcomputer and office technology labs are available for hands-on training.

Major — AAS Degree
1. Complete the general university requirements (page 94).
2. Complete the AAS degree requirements. (See page 98. As part of the AAS degree requirements, it is recommended, though not required, that students complete ABUS F154 for the human relations requirement and ABUS F155 for the computation requirement.)
3. Complete the following program (major) requirements:*  
   ABUS F101—Principles of Accounting I ...............................................3
   ABUS F141—Payroll Accounting ...........................................................3
   ABUS F175—Customer Service (3)
   or ABUS F179—Fundamentals of Supervision (3) .........................3
   ABUS F201—Principles of Accounting II .............................................3
   ABUS F202—Principles of Accounting III ...........................................3
   ABUS F203—Accounting Capstone ......................................................3
   ABUS F210—Income Tax ........................................................................3
   ABUS F221—Microcomputer Accounting (3)
   or ABUS F220—Microcomputer Accounting: QuickBooks (3) .... 3
   ABUS F233—Financial Management ....................................................3
   ABUS F235—Fund Accounting for Nonprofits (3)
   or ABUS F175—Principles of Banking (3) ........................................3
   BA F151—Introduction to Business ....................................................3
   CIOS F135—Microcomputer Spreadsheets (3)
   or CIOS F240—Microcomputer Databases (3) ...............................3
   Department-recommended electives ................................................ 9
4. Minimum credits required .................................................................60
   * Students must earn a C- grade or better in each course.

Minor
1. Complete the following:
   ABUS F101—Principles of Accounting I .................................3
   ABUS F201—Principles of Accounting II (3)
   or ABUS F235—Fund Accounting for Nonprofits (3) ..............3
   ABUS F210—Income Tax .................................................................3
   ABUS F220—Microcomputer Accounting: QuickBooks (3)
   or ABUS F221—Microcomputer Accounting (3) .......................3
   BA F151—Introduction to Business ..............................................3
   CIOS F135—Microcomputer Spreadsheets (3)
   or CIOS F240—Microcomputer Databases (3) .........................3
2. Minimum credits required ................................................................18
Certificate Requirements

Communication ................................. 2–3 Credits

Complete one of the following:
- ENGL F111X—Introduction to Academic Writing .................................(3)
- ABUS F155—Business Math ..............................................................(3)
- DEV F105—Intermediate Algebra .....................................................(3)
- ECE F117—Math Skills for Early Childhood Educators ......................(3)
- HLTH F116—Mathematics in Health Care ........................................(3)
- HUMS F117—Math Skills for Human Services ...................................(3)
- TTCH F131—Mathematics for the Trades ...........................................(3)
- Other program-approved discipline-based computation course or
discipline-based courses with embedded computation content ..........(2–3)
* ENGL F212 does not fulfill the second half of the written communication
requirement for the bachelor's degree.

Computation ................................. 2–3 Credits

Complete one of the following:
- Any course at the F100 level or above in mathematical sciences
  (computer science, math or statistics) .................................................(3)
- ABUS F155—Business Math ..............................................................(3)
- DEV F105—Intermediate Algebra .....................................................(3)
- ECE F117—Math Skills for Early Childhood Educators ......................(3)
- HLTH F116—Mathematics in Health Care ........................................(3)
- HUMS F117—Math Skills for Human Services ...................................(3)
- TTCH F131—Mathematics for the Trades ...........................................(3)
- Other program-approved discipline-based computation course or
discipline-based courses with embedded computation content ..........(2–3)

Human Relations ............................... 2–3 Credits

Complete one of the following:
- ANTH F100X/SOC F100X—Individual, Society and Culture (s) ..........(3)
- ABUS F154—Human Relations ..........................................................(3)
- ANL F287—Teaching Methods for Alaska Native Languages (h) .........(3)
- ECE F104—Child Development: Prenatal, Infants and Toddlers (s) ....(3)
- ECE F106—Child Development II: Preschool and Primary Years (s) ..(3)
- ED/PSY F245—Child Development (s) ..............................................(3)
- HLTH F106—Human Behavior in Health Care (s) ..............................(3)
- HUMS F120—Cultural Diversity in Human Services ...........................(3)
- RHS F110—Cross-Cultural Bridging Skills (1) AND RHS F115—Issues of Personal Development .................................(2)
- Other program-approved discipline-based human relations or
discipline-based courses with embedded human relations content .......(2–3)

Major specialty at least ................................................................. 21 Credits

Electives to total ................................................................. 30 Credits

Associate of Applied Science Requirements

Written Communication ............................. 6 Credits

Complete one of the following:
- ENGL F111X—Introduction to Academic Writing .................................(3)
- ABUS F155—Business Math ..............................................................(3)
- DEV F105—Intermediate Algebra .....................................................(3)
- ECE F117—Math Skills for Early Childhood Educators ......................(3)
- HLTH F116—Mathematics in Health Care ........................................(3)
- HUMS F117—Math Skills for Human Services ...................................(3)
- TTCH F131—Mathematics for the Trades ...........................................(3)
- Other program-approved discipline-based computation course or
discipline-based courses with embedded computation content ..........(3)
* ENGL F212 does not fulfill the second half of the written communication
requirement for the bachelor's degree.

Oral Communication ............................. 3 Credits

Complete one of the following:
- COMM F131X—Fundamentals of Oral Communication: Group Context ...(3)
- or successful completion of competency test
- DEVS F104—University Communications ..........................................(1–3)
- DEVS F105—Intensive Reading Development ........................................(3)
- Other program-approved discipline-based human relations course or
discipline-based courses with embedded human relations content .......(3)

Computation ................................. 3 Credits

Complete one of the following:
- Any course at the F100 level or above in mathematical sciences
  (computer science, math or statistics) .................................................(3)
- ABUS F155—Business Math ..............................................................(3)
- DEV F105—Intermediate Algebra .....................................................(3)
- ECE F117—Math Skills for Early Childhood Educators ......................(3)
- HLTH F116—Mathematics in Health Care ........................................(3)
- HUMS F117—Math Skills for Human Services ...................................(3)
- TTCH F131—Mathematics for the Trades ...........................................(3)
- Other program-approved discipline-based computation course or
discipline-based courses with embedded computation content ..........(3)

Human Relations ............................... 3 Credits

Complete one of the following:
- ANTH F100X/SOC F100X—Individual, Society and Culture (s) ..........(3)
- ABUS F154—Human Relations ..........................................................(3)
- ANL F287—Teaching Methods for Alaska Native Languages (h) .........(3)
- ECE F104—Child Development: Prenatal, Infants and Toddlers (s) ....(3)
- ECE F106—Child Development II: Preschool and Primary Years (s) ..(3)
- ED/PSY F245—Child Development (s) ..............................................(3)
- HLTH F106—Human Behavior in Health Care (s) ..............................(3)
- HUMS F120—Cultural Diversity in Human Services ...........................(3)
- RHS F110—Cross-Cultural Bridging Skills (1) AND RHS F115—Issues of Personal Development .................................(2)
- Other program-approved discipline-based human relations course or
discipline-based courses with embedded human relations content .......(3)

Major specialty at least ................................................................. 30 Credits

Electives to total ................................................................. 60 Credits

Minimum credits required for degree ........................................... 60 Credits