

# ACCOUNTING, APPLIED

College of Rural and Community Development  
 Bristol Bay Campus 907-842-5109  
 Chukchi Campus 907-442-3400  
 Interior Alaska 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/](http://www.ctc.uaf.edu/programs/accounting/)

## A.A.S. Degree

Minimum Requirements for A.A.S. 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 B.B.A. program in accounting to earn the 150 credits required to take the Uniform CPA Examination in Alaska.

Students entering the A.A.S. 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 — A.A.S. Degree

1. Complete the general university requirements (page 99).
2. Complete the A.A.S. degree requirements. (See page 99. As part of the A.A.S. 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 F160—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 F170—Business English.....(3)
- ABUS F271—Business Communications .....(3)
- ENGL F211X—Academic Writing about Literature.....(3)
- ENGL F212—Business, Grant and Report Writing\* .....(3)
- ENGL F213X—Academic Writing about the Social and Natural Sciences .....(3)
- COMM F121X—Introduction to Interpersonal Communication .....(3)
- COMM F131X—Fundamentals of Oral Communication: Group Context .....(3)
- COMM F141X—Fundamentals of Oral Communication: Public 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 communication course or discipline-based courses with embedded communication 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)
- DEVM 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 F107—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

- ENGL F111X—Introduction to Academic Writing.....(3)

Complete one of the following:

- ABUS F271—Business Communications .....(3)
- ENGL F211X—Academic Writing about Literature.....(3)
- ENGL F212—Business, Grant and Report Writing\* .....(3)
- ENGL F213X—Academic Writing about the Social and Natural Sciences .....(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 F121X—Introduction to Interpersonal Communication .....(3)
- COMM F131X—Fundamentals of Oral Communication: Group Context .....(3)
- COMM F141X—Fundamentals of Oral Communication: Public Context.....(3) or successful completion of competency test

### 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)
- DEVM 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 course 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 F107—Child Development II: Preschool and Primary Years (s) .....(3)
- ED/PSY F245—Childhood 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 course with embedded human relations content.....(3)

Major specialty .....at least 30 Credits

Electives to total ..... 60 Credits

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

