

**Accounting (ACC) AS Degree Program Curriculum (60 credits)—Fall 2010/Spring 2011**

Advisors: Students with last names "A-K" contact Lori Sakaguchi at [LLsakagu@hawaii.edu](mailto:LLsakagu@hawaii.edu) or 734-9017

Students with last names "L-Z" contact Cynthia Kimura at [ckimura@hawaii.edu](mailto:ckimura@hawaii.edu) or 734-9107

First Semester Courses	Prerequisite and other information	Applies toward Bachelors	
		UHM	UHWO
ACC 201 Introduction to Financial Accounting	Recommended Preparation: ICS 100 or ICS 101; qualification for MATH 24 or higher; ENG 22 or higher	Yes	Yes
ACC 132 Payroll and Hawaii General Excise Taxes	Recommended Preparation: ICS 100 or ICS 101; ACC 201	No	Yes
BUS 120 Principles of Business	None	No	Yes
ICS 100 Computing Literacy and Applications or ICS 101 Digital Tools for the Information World	None Recommended Preparation: Keyboarding experience; credit or qualification for ENG 100, ENG 160, or ESL 100; credit or qualification for MATH 103 or higher level mathematics	ICS 101	Yes
eBUS 101 Teamwork Fundamentals,  SP 151 Personal and Public Speech, or SP 251 Principle of Effective Public Speaking	Recommended Preparation: Credit or concurrent enrollment in ENG 22 or qualification for ENG 100 or equivalent course; qualification for MATH 24 or higher level math course; ICS 100 or ICS 101 or equivalent Recommended Preparation: Qualification for ENG 100, ENG 160, or ESL 100 Recommended Preparation: SP 151, SP 200, ENG 100, ENG 160, or ESL 100	SP 151 or SP 251	SP 151 or SP 251
Second Semester Courses	Prerequisite and other information		
ACC 202 Introduction to Managerial Accounting	Prerequisite: ACC 201 or both ACC 124 and ACC 125 Recommended Preparation: ICS 100 or ICS 101	Yes	Yes
ACC 134 Individual Income Taxes	Recommended Preparation: ICS 100 or ICS 101	No	Yes
ACC 150 QuickBooks® for Hawaii Businesses	Recommended Preparation: ICS 100 or ICS 101; ACC 201	No	Yes
ENG 100 Composition I, ESL 100 Composition I,  ENG 160 Business and Technical Writing, or ENG 209 Business & Managerial Writing	Prerequisite(s): ENG 22 with a grade of "C" or better, or qualification for ENG 100 on the KCC placement test Prerequisite(s): Qualification for ESL 100 on the KCC placement test, or a grade of "C" or better in ENG 22, or successful completion of ESOL 94, or instructor recommendation Prerequisite(s): A grade of "C" or better in ENG 22 or qualification for ENG 100 on the KCC placement test Prerequisite(s): A grade of "C" or better in ENG 100, ENG 160 or ESL 100	ENG 100, ESL 100, or ENG 209	ENG 100 or ESL 100
AS/AH Arts & Humanities requirement	See next page for AS/AH Arts & Humanities course options or catalog See advisor if you plan to transfer to a university (*recommend: HWST 107 or other HAP focus DH, DL courses)	*Yes	*Yes
Third Semester Courses	Prerequisite and other information		
ACC 137 Business Income Taxes	Recommended Preparation: ICS 100 or ICS 101; ACC 134; ACC 201; ACC 202	No	Yes
ACC 155 Advanced Excel® for Businesses	Prerequisite(s): Credit or concurrent enrollment in ICS 100 or ICS 101 Recommended Preparation: ACC 202	No	Yes
BUS 100 Business Math,  BUS 250 Applied Math in Business,  MATH 103 Fundamentals of College Algebra, or higher level mathematics	Prerequisite(s): A grade of "A" in MATH 24, or a grade of "C" or better in MATH 25, or a grade of "C" or better in MATH 81, or tested placement at MATH 100 or higher level math; qualification for ENG 22 or ESOL 94 Prerequisite(s): A grade of "C" or better in MATH 103, or a grade of "C" or better in MATH 27, or qualification for MATH 135 Recommended Preparation: Qualification for ENG 100 or ESL 100; ICS 100 or ICS 101 Prerequisite(s): A grade of "C" or better in MATH 25 or a KCC placement test recommendation of MATH 103	BUS 250	BUS 250 or MATH 103 or higher
AS/SS Social Science requirement	See next page for AS/SS Social Science course options or catalog See advisor if you plan to transfer to a university (recommend: ECON 130)	ECON 130	ECON 130
Fourth Semester Courses	Prerequisite and other information		
ACC 293V Accounting Internship (generally offered spring semester)	Satisfactory completion of any Accounting program Certificate of Completion or higher level certificate/degree, or consent of instructor or program coordinator	No	Yes
ACC 251 (any alpha) Midrange Accounting Applications (generally offered spring semester)	Prerequisite: ACC 150 or approval of the instructor or BLT department chair Recommended Preparation: ACC 202; credit/concurrent registration in ACC 231	No	Yes
ACC 231 (any alpha) Professional Skills (generally offered fall semester)	Credit/current enrollment in ACC 202 or approval of instructor or approval of the BLT department chair	No	Yes
BLAW 200 Legal Environment of Business	None	Yes	Yes
AS/NS Natural Science requirement	See next page for AS/Natural Science course options for catalog See advisor if you plan to transfer to a university (*recommend: natural science with lab)	*Yes	*Yes
Business Elective	See next page for Business Elective course options See advisor if you plan to transfer to a university (recommend: ECON 131)	ECON 131	ECON 131

## AS in Accounting—Course Planning

General Education and Business Courses			Accounting Courses	
AS/AH Arts & Humanities (Recommend: HWST 107 or other HAP focus DH, DL courses)	BUS 100, BUS 250, or MATH 103	ENG 100, ENG 160, ESL 100, or ENG 209	ACC 201	ACC 150
			ACC 202	ACC 155
AS/NS Natural Science	BUS 120	ICS 100 or ICS 101	ACC 132	ACC 251 (any alpha)
AS/SS Social Science (Recommend: ECON 130)	BLAW 200	Business Elective (Recommend ECON 131)	ACC 134	ACC 231 (any alpha)
	eBUS 101 or SP 151		ACC 137	ACC 293V

### **BUSINESS ELECTIVE course options:**

Any BUS course 100 or higher, Any eBUS course 100 or higher, Any ENT course 100 or higher (except ENT 150), Any ITS course 100 or higher, Any ICS course 100 or higher, Any MGT course 100 or higher, Any MKT course 100 or higher, ECON 120, ECON 130, ECON 131

### **AS/AH ARTS & HUMANITIES course options (\*can be used as AH or SS but not both):**

AMST 201, 202; ART 101, 189; \*ASAN 100; DNCE 150; EALL 261, 262, 271, 272; ENG 214, 250, 251, 252, 253, 254, 255, 256, 257 (any alpha), 270 (any alpha), 271 (any alpha), 272 (any alpha), 273 (any alpha); HAW 261, 262; HIST 151, 152, 231, 232, 241, 242, 252, 281, 282, 284, 288; HUM 269; HWST 100, 107; IS 109; LING 102; MUS 106, 107, 108, 170, 229, 230; PACS 108, 257, 273; PHIL 100, 101, 102, 211, 213, 250; REL 150, 151, 202; SP 251; THEA 101

### **AS/NS NATURAL SCIENCE course options:**

ASTR 110, 280; BIOC 244; BIOL 101, 130, 171, 172; BOT 101, 130; CHEM 100, 151, 161, 162; FSHE 185; GEOG 101; GG 103; ICS 100, 111; MICR 130, 135, 140; OCN 201; PHYL 160; PHYS 100, 122, 151; SCI 124; ZOOL 141, 142, 200

### **AS/SS SOCIAL SCIENCE course options (\*can be used as AH or SS but not both):**

AMST 211, 212; ANTH 150, 151, 200, 210; \*ASAN 100; BOT 105; COM 201; ECON 120, 130, 131; FAMR 230; GEOG 102, 151; IS 105B, 105C; JOUR 150; PACS 108; POLS 110, 120, 130, 171, 270; PSY 100, 170; SOC 100, 214, 218, 231, 251, 257; SSCI 260

**Please note: A grade of “C” or better is required in all Accounting courses in order to fulfill the requirements for the AS degree. Student must earn a Grade Point Ratio (GPR) of 2.0 or higher for all courses applicable toward the degree.** Accounting Majors who are considering transferring to a university should consult with their advisor about the specific applicability of KCC courses to their bachelor’s degree program.

**Accounting Certificates—Fall 2010/Spring 2011**

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<b>Certificate of Completion—Tax Preparer (15 credits)</b>		
<b>Course</b>	<b>Prerequisite and other information</b>	<b>Credits</b>
ACC 201 Introduction to Financial Accounting	Recommended Preparation: ICS 100 or ICS 101; qualification for MATH 24 or higher; ENG 22 or higher	3
ACC 202 Introduction to Managerial Accounting	Prerequisite: ACC 201 or both ACC 124 and ACC 125 Recommended Preparation: ICS 100 or ICS 101	3
ACC 132 Payroll and Hawaii General Excise Taxes	Recommended Preparation: ICS 100 or ICS 101; ACC 201	3
ACC 134 Individual Income Taxes	Recommended Preparation: ICS 100 or ICS 101	3
ACC 137 Business Income Taxes	Recommended Preparation: ICS 100 or ICS 101; ACC 134; ACC 201; ACC 202	3
	Total Credits	15

**Please note: To fulfill the requirements for the Tax Preparer certificate, a grade of "C" or better is required in all applicable accounting courses. Students must earn a grade point ratio (GPR) of 2.0 or higher for all courses required in the certificate.**

<b>Certificate of Completion—Payroll Preparer (15 credits)</b>		
<b>Course</b>	<b>Prerequisite and other information</b>	<b>Credits</b>
ACC 201 Introduction to Financial Accounting	Recommended Preparation: ICS 100 or ICS 101; qualification for MATH 24 or higher; ENG 22 or higher	3
ACC 132 Payroll and Hawaii General Excise Taxes	Recommended Preparation: ICS 101 or ICS 100; ACC 201	3
ACC 150 QuickBooks® for Hawaii Businesses	Recommended Preparation: ICS 100 or ICS 101; ACC 201	3
ACC 155 Advanced Excel® for Businesses	Prerequisite(s): Credit or concurrent enrollment in ICS 100 or ICS 101 Recommended Preparation: ACC 202	3
ICS 100 Computing Literacy and Applications or ICS 101 Digital Tools for the Information World	None Recommended Preparation: Keyboarding experience; credit or qualification for ENG 100, ENG 160, or ESL 100; credit or qualification for MATH 103 or higher level mathematics	3
	Total Credits	15

**Please note: To fulfill the requirements for the Payroll Preparer certificate, a grade of "C" or better is required in all applicable accounting courses. Students must earn a grade point ratio (GPR) of 2.0 or higher for all courses required in the certificate.**

Certificate of Achievement in Accounting (30 credits)		
Course	Prerequisite and other information	Credits
ACC 201 Introduction to Financial Accounting	Recommended Preparation: ICS 100 or ICS 101; qualification for MATH 24 or higher; ENG 22 or higher	3
ACC 202 Introduction to Managerial Accounting	Prerequisite: ACC 201 or both ACC 124 and ACC 125 Recommended Preparation: ICS 100 or ICS 101	3
ACC 132 Payroll and Hawaii General Excise Taxes	Recommended Preparation: ICS 100 or ICS 101; ACC 201	3
ACC 134 Individual Income Taxes	Recommended Preparation: ICS 100 or ICS 101	3
ACC 137 Business Income Taxes	Recommended Preparation: ICS 100 or ICS 101; ACC 134; ACC 201; ACC 202	3
ACC 150 QuickBooks® for Hawaii Businesses	Recommended Preparation: ICS 100 or ICS 101; ACC 201	3
ACC 155 Advanced Excel® for Businesses	Prerequisite(s): Credit or concurrent enrollment in ICS 100 or ICS 101 Recommended Preparation: ACC 202	3
BUS 100 Business Math,  BUS 250 Applied Math in Business,  MATH 103 Fundamentals of College Algebra, or higher level mathematics	Prerequisite(s): A grade of "A" in MATH 24, or a grade of "C" or better in MATH 25, or a grade of "C" or better in MATH 81, or tested placement at MATH 100 or higher level math; qualification for ENG 22 or ESOL 94 Prerequisite(s): A grade of "C" or better in MATH 103, or a grade of "C" or better in MATH 27, or qualification for MATH 135 Recommended Preparation: Qualification for ENG 100 or ESL 100; ICS 100 or ICS 101 Prerequisite(s): A grade of "C" or better in MATH 25 or a KCC placement test recommendation of MATH 103	3
ENG 100 Composition I,  ESL 100 Composition I,  ENG 160 Business and Technical Writing, or ENG 209 Business & Managerial Writing	Prerequisite(s): ENG 22 with a grade of "C" or better, or qualification for ENG 100 on the KCC placement test Prerequisite(s): Qualification for ESL 100 on the KCC placement test, or a grade of "C" or better in ENG 22, or successful completion of ESOL 94, or instructor recommendation Prerequisite(s): A grade of "C" or better in ENG 22 or qualification for ENG 100 on the KCC placement test Prerequisite(s): A grade of "C" or better in ENG 100, ENG 160, or ESL 100	3
ICS 100 Computing Literacy and Applications or ICS 101 Digital Tools for the Information World	None Recommended Preparation: Keyboarding experience; credit or qualification for ENG 100, ENG 160, or ESL 100; credit or qualification for MATH 103 or higher level mathematics	3
	Total	30

**Please note: A grade of "C" or better is required in all Accounting courses in order to fulfill the requirements for certificates. Student must earn a Grade Point Ratio (GPR) of 2.0 or higher for all courses applicable towards certificates.** Students are encouraged to complete and apply for these certificates. These courses can be used towards fulfilling requirements for the Associate in Science Accounting degree. Any certificate qualifies students for the ACC 293V course.

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This information is available in alternate formats upon request. For disability accommodations, advance notice of 10 working days is requested.  
Contact Cynthia Kimura at [ckimura@hawaii.edu](mailto:ckimura@hawaii.edu) or (808) 734-9107