

# Accounting (AAS) (61 credits)

## Degree Type

Associate in Applied Science

## Requirements for Associate in Applied Science (AAS) Degree (61 credits)

Note for [ACC 124](#) and [ACC 201](#):

Option 1: [ACC 124](#), [ACC 201](#), and [ACC 202](#).

Option 2: [ACC 201](#), [ACC 202](#), and Business Elective (3)\*.

\*Prerequisite courses to program requirements may not be used as a Business elective. Recommended: Business Electives: [ACC 193v](#), and (for ABIT & UHWO) [BLAW 200](#).

Grade C or better (or credit-by-exam) required in all ACC courses.

Course #	Title	Credits
ACC 124	Principles of Accounting I	3
ACC 201	Introduction to Financial Accounting	3
ACC 132	Payroll & Hawai'i General Excise Tax	3
ACC 134	Individual Income Tax Preparation	3
ACC 202	Introduction to Managerial Accounting	3
ACC 252	Using QuickBooks® in Accounting	3
ACC 255	Using Excel in Accounting	3
ACC 295	Accounting Capstone	3
	Business Elective	3
	ICS 101 or BUSN 150	3
	Global Multicultural Perspective Elective	3
	BUS/COM 130 or SP 151 or SP 251	3
ENG 100	Composition I	3
ENG 209	Business & Managerial Writing	3
ECON 130	Principles of Economics: Microeconomics*	3
ECON 131	Principles of Economics: Macroeconomics*	3
	MATH 103 or MATH 115 or Higher	3
	Natural Science Elective	4
	PSY or SOC 100	3
HWST 107	Hawai'i: Center of the Pacific	3

### Course Sequencing

Full-time students would take courses in this sequence:

### First Semester (Fall) (15 credits)

Course #	Title	Credits
ACC 124	Principles of Accounting I	3
ACC 132	Payroll & Hawai'i General Excise Tax	3
	ICS 101 or BUSN 150	3
ENG 100	Composition I	3
	Global Multicultural Perspective Elective	3

## Second Semester (Spring) (15 credits)

<b>Course #</b>	<b>Title</b>	<b>Credits</b>
ACC 201	Introduction to Financial Accounting	3
ACC 134	Individual Income Tax Preparation	3
	MATH 103 or MATH 115 or Higher	3
	BUS/COM 130 or SP 151 or SP 251	3
ECON 130	Principles of Economics: Microeconomics*	3

## Third Semester (Fall) (15 credits)

<b>Course #</b>	<b>Title</b>	<b>Credits</b>
ACC 202	Introduction to Managerial Accounting	3
ACC 252	Using QuickBooks® in Accounting	3
ENG 209	Business & Managerial Writing	3
HWST 107	Hawai'i: Center of the Pacific	3
ECON 131	Principles of Economics: Macroeconomics*	3

## Fourth Semester (Spring) (16 credits)

<b>Course #</b>	<b>Title</b>	<b>Credits</b>
ACC 255	Using Excel in Accounting	3
ACC 295	Accounting Capstone	3
	PSY or SOC 100	3
	Natural Science Elective with Lab	4
	Business Elective	3