

**Program Information**

The Associate of Applied Science (AAS) in Accounting Practitioner degree program is designed for students interested in preparing for entry-level positions in accounting. The AAS degree combines general education and business concepts and procedures to fully prepare the graduate for employment. Students can complete the coursework on a full- or part-time basis; however, it is recommended that the degree be completed within four years. For assistance in program planning, or to explore additional transfer options, students should schedule a time to meet with an academic advisor. This degree may transfer in part or in its entirety to baccalaureate institutions. Students should meet with a representative of the transfer institution when planning their program. A student who completes this degree will have met the educational requirements for licensure as a Registered Accounting Practitioner (RAP) in the state of Minnesota and may sit for the RAP exam. An individual must pass the RAP exam and also satisfy a one-year experience requirement to be awarded the RAP license. See an advisor for further information or assistance in planning. For additional information about our business programs, visit our website at: <http://www.anokaramsey.edu>.

**Program Goals**

By completing this program, students will achieve the following learning goals:

1. Prepare journal entries and financial statements;
2. Use critical thinking skills to analyze and solve business problems;
3. Appropriately use technology to solve business problems;
4. Demonstrate knowledge of business law and ethics to direct action in business scenarios;
5. Determine tax treatment of basic individual and business situations; and
6. Demonstrate effective business communication skills.

**Developmental Courses**

Some students may need preparatory courses in the areas of English, mathematics, reading, or typing/keyboarding. Courses numbered below 1000 will not apply toward this degree.

**Completion Requirements**

- A minimum of 60 semester credits in courses numbered 1000 or above.
- A minimum cumulative grade point average (GPA) of 2.0 in courses numbered 1000 or above at ARCC.
- Satisfy residency requirements.
- Completion of specific degree requirements.
- To receive your diploma, you must apply to graduate.
- The requirements of this program are subject to change without notice.

**Program Requirements: 45 credits**

<input type="checkbox"/> BUS 1104	Written Business Communications.....	3
<input type="checkbox"/> BUS 1105	Individual/Corporate Income Tax.....	3
<input type="checkbox"/> BUS 1112	Computer Concepts and Applications .....	3
<input type="checkbox"/> BUS 1122	Business Ethics and Social Issues.....	3
<input type="checkbox"/> BUS 1134♦	Computerized Accounting.....	2
<input type="checkbox"/> BUS 1135♦	Payroll Accounting .....	2
<input type="checkbox"/> BUS 1143	Decision Making Using Excel .....	3
<input type="checkbox"/> BUS 2125	Financial Accounting.....	4
<input type="checkbox"/> BUS 2126♦	Managerial Accounting.....	4
<input type="checkbox"/> BUS 2215	Legal Environment of Business .....	3
<input type="checkbox"/> BUS 2233♦	Intermediate Accounting .....	4

**Select one of the following:**

<input type="checkbox"/> BUS 1108	Business Math .....	3
<input type="checkbox"/> MATH 1200♦	College Algebra.....	3

**Electives: Select any business course(s) to meet the 45 credit program requirement.**

<input type="checkbox"/> Electives:	.....	8
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**General Education/MnTC Requirements: 15 credits**

Complete a minimum of 15 credits in at least three of the ten goal areas of the Minnesota Transfer Curriculum (MnTC). One course may satisfy more than one goal area, but the course credits may be counted only once.

♦ *Course has prerequisite - see course schedule or catalog description.*

▲ *Course requires Instructor permission.*

NOTE: You are encouraged to contact an academic advisor at 763-433-1230 for course planning assistance and information about transfer credit evaluation and transfer options.