## **Accounting Practitioner**

Associate of Applied Science (AAS) Degree

#### **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;
- Demonstrate knowledge of business law and ethics to direct action in business scenarios;
- 5. Determine tax treatment of basic individual and business situations;
- 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	Requ	iremen <sup>.</sup>	ts: 45	credits

☐ BUS 1101	Introduction to Business	3		
☐ BUS 1104	Written Business Communications	3		
☐ BUS 1105	Individual/Corporate Income Tax	3		
☐ BUS 1112	Computer Concepts and Applications	3		
☐ BUS 1122	Business Ethics and Social Issues	3		
□ BUS 1134♦	Computerized Accounting	2		
☐ BUS 1135♦	Payroll Accounting	2		
☐ BUS 1143	Decision Making Using Excel	3		
☐ BUS 2125	Financial Accounting	4		
☐ BUS 2126♦	Managerial Accounting			
☐ BUS 2215	Legal Environment of Business	3		
Select one of the following:				
☐ BUS 1108	Business Math	3		

# Electives: Select CNET 1100, CNET 1105, CNET 1212, or any other business course(s) to meet the 45 credit program requirement

business course(s)	to meet the 45 credit program requirement.	
☐ Electives:		9

#### 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.

### Program Sequence:

The sequence that follows is suggested for full time students. Part time students will need more time to complete this program.

	Fall Semester	Spring Semester
1st YEAR	BUS 1101	BUS 1104
	Fall Semester	Spring Semester
2nd YEAR	BUS 1105	BUS 1122

Course has prerequisite - see course schedule or catalog description.
Course requires Instructor permission.

