

**Program Description**

The Accounting Transfer Pathway Associate of Science (AS) degree program offers students a powerful option: the opportunity to complete an Associate of Science degree with course credits that directly transfer to designated Accounting bachelor's degree programs at Minnesota State universities. The curriculum has been specifically designed so that students completing this pathway degree and transferring to one of the seven Minnesota State universities enter the university with junior-year status. All courses in the Transfer Pathway associate degree will directly transfer and apply to the designated bachelor's degree programs in a related field.

**Minnesota State Universities - Designated Degrees**

- Bemidji State University: Accounting BS
- Metropolitan State University: Accounting BS
- Minnesota State University, Mankato: Accounting BS
- Minnesota State University, Moorhead: Accounting BS
- Southwest Minnesota State University: Accounting BS
- St. Cloud State University: Accounting BS
- Winona State University: Accounting BS

**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; and
4. Demonstrate effective business communication skills.

**Required Courses: 60 Total Credits**

<input type="checkbox"/> BUS 1104	Written Business Communications.....	3
<input type="checkbox"/> BUS 1112	Computer Concepts and Applications .....	3
<input type="checkbox"/> BUS 1134♦	Computerized 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 2142	Principles of Marketing.....	4
<input type="checkbox"/> BUS 2215	Legal Environment of Business.....	3
<input type="checkbox"/> BUS 2244	Principles of Management .....	4

Complete at least 30 credits in courses from the Minnesota Transfer Curriculum (MnTC), including all courses listed. You must complete at least one course in six of the ten goal areas. One course may satisfy more than one goal area, but the course credits may be counted only once.

- 1. Communication
  - ENGL 1120♦ **OR** ENGL 1121♦..... 4
  - CMST 1110 **OR** CMST 2220..... 3
- 2. Critical Thinking
- 3. Natural Science
  - One course with lab required..... 4
- 4. Mathematical/Logical Reasoning
  - MATH 1114♦..... 4
  - MATH 1200 (or higher)♦..... 3
- 5. History/Social/Behavioral Sciences
  - ECON 2205..... 3
  - ECON 2206..... 3
- 6. Humanities/Fine Arts
  - Choose course(s) totaling 3 credits..... 3
- 7. Human Diversity
  - Choose course(s) totaling 3 credits..... 3
- 8. Global Perspective
- 9. Ethical/Civic Responsibility
- 10. People and the Environment

**Pathway Plan**

The following two-year Pathway Plan is suggested for full-time students. Part-time students will need more time to complete this pathway. For assistance with pathway planning, students should schedule an appointment with an academic advisor. See also the college catalog Appendix for course offering information.

♦ *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.

(continued)

2023-2024

## Accounting Transfer Pathway

Associate of Science (AS) Degree

### Semester One (14 Credits)

- BUS 1112 Computer Concepts and Applications ..... 3
- BUS 2125 Financial Accounting ..... 4
- ENGL 1120♦ Cross-Current College Writing and Critical Reading  
**OR**
- ENGL 1121♦ College Writing and Critical Reading ..... 4
- MATH 1200♦ College Algebra (or higher)..... 3

### Semester Two (15 Credits)

- BUS 2126♦ Managerial Accounting..... 4
- CMST 1110 Introduction to Communication  
**OR**
- CMST 2220 Interpersonal Communication..... 3
- MATH 1114♦ Introduction to Statistics..... 4
- General Ed/MnTC with lab (Goal 3)..... 4

### Semester Three (16 Credits)

- BUS 1104 Written Business Communications..... 3
- BUS 1143 Decision Making Using Excel..... 3
- BUS 2244 Principles of Management ..... 4
- ECON 2205 Principles of Macroeconomics..... 3
- General Ed/MnTC (Goal 6 or 7) ..... 3

### Semester Four (15 Credits)

- BUS 1134♦ Computerized Accounting..... 2
- BUS 2142 Principles of Marketing..... 4
- BUS 2215 Legal Environment of Business ..... 3
- ECON 2206 Principles of Microeconomics ..... 3
- General Ed/MnTC (Goal 6 or 7) ..... 3

### Degree Specifics

- 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.
- Some students may need preparatory courses in the areas of English, mathematics or reading. Courses numbered below 1000 will not apply toward this degree.
- Satisfy residency requirements.
- A minimum grade of C must be earned in all program requirements.
- Completion of specific degree requirements.
- Each state university has specific program requirements for completion. Please speak with your advisor about requirements at receiving institutions.
- To complete your program, please submit the appropriate application found [here](#).
- The requirements of this program are subject to change without notice.

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

^ *Course requires Instructor permission.*

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