

# HERZING

## ASSOCIATE OF SCIENCE/APPLIED SCIENCE IN ACCOUNTING (ASA/AASA)

*(The associate of applied science may be offered at the Akron, Minneapolis, and Toledo campuses only)*

### PROGRAM DESCRIPTION

This accounting program provides students with a solid accounting background. The curriculum includes academic core courses, business courses, and education in computer skills related to accounting such as computerized accounting software, spreadsheets, and payroll systems. This program provides career opportunities in accounting areas such as payables, receivables, bookkeeping, payroll, and taxation.

### PROGRAM OBJECTIVES

Upon completion of their program, the student should be able to:

1. Demonstrate the ability to utilize industry standard accounting principles and accounting-based software.
2. Demonstrate advanced mastery of industry standard word processing, spreadsheets, and databases.
3. Demonstrate the ability to define and articulate accounting, payroll, and ethical and legal issues impacting contemporary business practices.
4. Demonstrate the ability to engage in effective written, oral, and persuasive communications.
5. Demonstrate mastery of industry standard spreadsheets, databases, enterprise resource planning systems, and accounting systems.
6. Think critically, both conceptually and by using mathematical analysis; write and speak effectively; use basic computer applications; and understand human behavior in the context of the greater society.

### POTENTIAL JOB POSITION TITLES

Potential entry-level job position titles include account specialist, accounting clerk, accounts payable/receivable clerk, cost accountant, bookkeeper, payroll clerk, payroll accountant, and tax preparer.

### PROGRAM CONTENT

A minimum of 65.00 semester credit hours is required for graduation.

### REQUIRED CORE COURSES

All courses, 36.00 semester credit hours, are required.

| Course Number | Course Name                                  | Prerequisite | Semester Credit Hours |
|---------------|--|--------------|-----------------------|
| AC 107        | Accounting I                                 | IS 102       | 3.00                  |
| AC 110        | Payroll Accounting                           | AC 107       | 3.00                  |
| AC 212        | Taxation I                                   | AC 216       | 3.00                  |
| AC 216        | Accounting II                                | AC 107       | 3.00                  |
| AC 221        | Taxation II                                  | AC 212       | 3.00                  |
| BU 106        | Introduction to Management                   | None         | 3.00                  |
| BU 204        | The Digital Firm and Business Communications | BU 106       | 3.00                  |
| BU 206        | Business Law I                               | None         | 3.00                  |
| BU 220        | Principles of Marketing                      | BU 106       | 3.00                  |
| BU 302        | Leadership and Organizational Behavior       | BU 106       | 3.00                  |
| BU 345        | Project Management                           | None         | 3.00                  |
| EC 111        | Principles of Microeconomics                 | None         | 3.00                  |

### REQUIRED INTERNSHIP OR RESEARCH PROJECT

3.00 semester credit hours are required.

| Course Number | Course Name      | Prerequisite                                      | Semester Credit Hours |
|---------------|------------------|---|-----------------------|
| BU 265 *      | Internship       | Final semester, PGPA of at least 2.50, and PD 214 | 3.00                  |
| BU 270        | Research Project | Final semester                                    | 3.00                  |

\* Online students in some states may not be allowed to take this internship due to state restrictions.

### GENERAL EDUCATION REQUIREMENTS

Students enrolled in this associate's degree must complete a minimum of 24.00 semester credit hours in general education distributed among the following disciplines. Refer to the General Education section of the catalog for Herzing University courses that would satisfy these requirements. \*

1.00 Semester Credit Hour in Information Literacy

3.00 Semester Credit Hours in English Composition

3.00 Semester Credit Hours in Speech

4.00 Semester Credit Hours in Computer Applications

4.00 Semester Credit Hours in Mathematics (College Algebra or above)

3.00 Semester Credit Hours in Social or Behavioral Science

3.00 Semester Credit Hours in Natural Science or Humanities With a Critical Thinking Focus \*\* ▲ ◆

3.00 Semester Credit Hours in General Education Electives

\* Transfer students may transfer courses that are within 1.00 semester credit hour of the courses listed above to meet these discipline requirements. Any resulting deficiency in the total of 24.00 semester credit hours required in general education may be made up with general education electives from any of the listed disciplines.

\*\* A course with a critical thinking focus would be a course that addresses the theories and application of critical analysis with an emphasis on developing sequential reasoning skills. Examples may be courses in critical thinking, philosophy, logic, or science.

▲ Students in the State of Georgia must take a science course to fulfill this requirement.

◆ The state of Minnesota requires a minimum of 20.00 semester credit hours of general education for associate's degrees, not counting computer applications. However, all Herzing University students in the AASA program must complete a minimum of 24.00 semester credit hours in general education, including computer applications, to complete the requirement for graduation from this associate's degree program. Minnesota students must complete at least 2.00 semester credit hours of general education in the humanities.

### PERSONAL AND PROFESSIONAL DEVELOPMENT COURSES

2.00 semester credit hours are required. Students taking the BU 265 Internship must also take PD 214.

| Course Number | Course Name                              | Prerequisite | Semester Credit Hours |
|---------------|--|--------------|-----------------------|
| PD 121        | Professional Development I               | None         | 1.00                  |
| PD 202        | Professional Development II              | None         | 1.00                  |
| PD 214        | AS/AAS/BS/Diploma Internship Preparation | None         | 0.00                  |

For more information about our graduation rates, the median debt of students who completed the program, and other important information, please visit our website at <http://herzing.edu/career-programs/undergraduate-degrees/business/accounting>