



ASSOCIATE OF APPLIED SCIENCE DEGREE

BUSINESS ADMINISTRATION ACCOUNTING OPTION

Program Description

Thank you for your interest in the Associate of Applied Science Business Administration Accounting Option. The Business Administration Program prepares students for a variety of careers in business. A core curriculum provides students with a foundation of knowledge applicable to any business career. The curriculum is designed for those who seek entry level jobs as well as for currently employed individuals wishing to enhance their skills. The Accounting Option leads to careers in accounting, including bookkeeper, accounting clerk, cost payroll clerk, and any position using microcomputer-based systems.

List of Colleges

[Ashland Community & Technical College](#), [Big Sandy Community & Technical College](#), [Elizabethtown Community & Technical College](#), [Gateway Community & Technical College](#), [Madisonville Community College](#), [Maysville Community & Technical College](#), [Owensboro Community & Technical College](#), [Somerset Community College](#), and [West Kentucky Community & Technical College](#) offer this degree.

One of these colleges must be designated as your Home College because only a Home College can confer a degree. Even though the classes will be delivered by

different KCTCS colleges, the Home College will admit you and take care of all of your student service needs including advising, library services, billing, financial aid, etc.

Getting Started

Students may register for KCTCS online classes offered system wide directly at any KCTCS college. Individuals may also complete a “course inquiry” submit form through www.kyvc.org. KYVC course inquiries are submitted directly to the KCTCS Home College identified by the student. The student’s chosen Home College processes the course inquiry either through formal admission procedures or class enrollment. Additional information about KCTCS admission requirements and college contacts may be accessed at www.kctcs.edu/distancelearning.

Accounting Option Competencies

Upon completion of this option, the graduate can:

1. Explain the elements of internal control systems.
2. Demonstrate the use and function of emerging/existing communication and information processing technology and its application to accounting practice.
3. Demonstrate a knowledge of cost systems in relation to management control and decision-making.
4. Demonstrate the ability to identify, organize and communicate relevant data used in external financial reporting.
5. Demonstrate a basic understanding of the Federal Income Tax System as it applies to individuals.

Course Requirements

Here is a listing of the classes involved in this degree. There may be additional courses that meet these requirements. Please check the current course catalog and online class schedule for additional information and offerings. The entire Associate

in Applied Science degree may be completed online; however, some faculty may require proctored exams. Approved proctored sites are listed at www.kctcs.edu/distancelearning under student services.

General Education:	
ENG 101 Writing I	3
CIS 100 Introduction to Computers OR	3
CS 101 Introduction to Computers I OR	(3)
OST 105 Introduction to Information Systems	(3)
Oral Communications Course	3
Economics Course	3
Mathematics Course	3
Heritage/Humanities Course	3
Science Course	3

Technical Core Courses:	
Writing Course as Approved by Business Administration Program Coordinator	3
CIS 130 Microcomputer Applications and Development OR	3
OST 240 Software Integration	(3)
BA 160 Introduction to Business OR	3
B&E 100 Introduction to Business and Economics	(1)
BA 250 Business Employability Seminar	1
BA 267 Introduction to Business Law	3
BA 282 Principles of Marketing	3
BA 283 Principles of Management	3
ACC 201 Financial Accounting I OR	3

ACT 101 Fundamentals of Accounting I AND	(3)
ACT102 Fundamentals of Accounting II	(3)
ACC 202 Managerial Uses of Accounting Information	3
QMS 101 Quality Management Principles	3
Subtotal	47 - 52

Accounting Option

Required:	
ACT 279 Computerized Accounting System	3
ACT 281 Individual Taxation	3
ACT 286 Intermediate Financial Accounting	3
Choose 6 hours from the following Approved Technical Courses*	
ACT 280** Cost Accounting	3
ACT 196 Payroll Accounting	3
ACT 277***Managerial Accounting	3
ACT 290 Selected Topics in Accounting (Topic)	1 – 3
ACT 295 Corporate and Partnership Taxation	3
BA 120 Personal Finance	3
CIS 230 Advanced Microcomputer Application	3
COE 199 Cooperative Education: Business Administration OR	1 – 3
BA 280 Business Internship	(1 – 3)
Subtotal	15
Total	62 - 67

*Students may select other technical courses approved by the Business Administration Program Coordinator

**Students who have completed ACT 280 should not enroll in ACT 277

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Helpful links:

COURSES: <http://www.kctcs.edu/distancelearning/Courses.htm>

CONTACTS: <http://www.kctcs.edu/distancelearning/collegeContacts.htm>

FINANCIAL AID: <http://kctcs.edu/student/financialaidscholarships/index.htm>

GETTING STARTED: <http://www.kctcs.edu/distancelearning/gettingstarted.htm>

KCTCS CONTACTS: <http://kctcs.edu/distancelearning/DLPeerTeam.htm>

ONLINE BOOKSTORE: <http://www.campusstores.com/kctcs/index.asp>

STUDENT TUTORIAL: <http://www.kctcs.edu/distancelearning/tutorials.htm>

Dates of Actions:

Approved:

Revised: May 2003, May 2004, March 2005, December 2005, April 2008