

Program:	ACC.AAS Accounting AA (61 credits)			Division:	Business
Student:		ID#:		Catalog Year:	2026-2027

Developmental Education Courses (if required)								
☐	EAP-018	Intensive Academic English	☐	MAT-020	Basics of College Math	☐	COM-017/019	Foundational Reading/Writing
☐	EAP-020/040	EAP Reading I and Writing I	☐	MAT-03_		☐	COM-097	Academic Literacy I
☐	EAP-050/060	EAP Writing II and Reading II				☐	COM-098	Academic Literacy II

SEMESTER BY SEMESTER MAP FOR FULL-TIME STUDENTS

Courses are listed in preferred order of completion. Plans may be modified by adding more semesters.

SEMESTER 1 – Fall (15 credits)

Legend: All = Fall/Spring/Summer; OL = Online

Course Type	Course Number	Course Name	C r.	Pre-requisites/ Co-requisites	Semesters
Major	ACC 105	Financial Accounting	3	COM-098 or EAP-050 and EAP-060	All & OL
Major	BUS 100	Introduction to Business	3	COM 098 or EAP-050 and EAP-060	All & OL
Gen Ed	CSS-103 *	College Success Strategies	3		All & OL
Gen Ed	IFT-110 *	Microcomputer Applications	3	MAT-020; COM 097 or EAP 040 & EAP 020 or by placement	All & OL
Gen Ed	BUS-110	Mathematics for Business and Finance	3	MAT-030	All

SEMESTER 2 – Spring (16 credits)

Legend: All = Fall/Spring/Summer; OL = Online

Course Type	Course Number	Course Name	Cr.	Pre-requisites/ Co-requisites	Semesters
Major	BUS-215 or ACC-210	Bus. Spreadsheets or Financial Management	3	IFT-110; ACC-105	All
Major	ACC-215	Cost Accounting	4	ACC-105	Spring
Gen Ed	COM-121 *	English Composition I	3	COM-098 or EAP-060 and EAP-050 or by placement	All & OL
Major	MAT-150* or MAT-210	Foundations of Math or Intro to Statistics	3	MAT-030 or appropriate placement score COM-098 or EAP-060 and EAP-050 MAT 030, 032, 034 or MAT 035(C or better) or by placement COM-098 or EAP-060 and EAP-050	All & OL
Gen Ed	Social Science 1	ANT-140, HIS-110/115, PSY-130*, or SOC-130*	3	COM-098 or EAP-060 and EAP-050	All & OL

SEMESTER 3 – Fall (16-17 credits)

Legend: All = Fall/Spring/Summer; OL = Online

Course Type	Course Number	Course Name	Cr.	Pre-requisites/ Co-requisites	Semesters
Major	ACC-205	Intermediate Accounting I	4	ACC-110, COM-121* with "C" or better	All & OL
Major	BUS-200 or BUS-201	Macroeconomics or Microeconomics	3	COM-121*, MAT-020	All & OL
Major	ACC-230	Federal Taxes	3	ACC-105	Fall
Gen Ed	BUS-106	Business Communications	3	COM-098 or EAP-050 and EAP-060	All
Gen Ed	ENV-130* or lab science	ENV 130* or BIO-120, BIO-150, CHE-120, CHE-150, PHY-120, or PHY-250	3 4	COM-098 or EAP-050 and EAP-060 See catalog for lab sciences	All & OL

SEMESTER 4 – Spring (13 credits)

Legend: All = Fall/Spring/Summer; OL = Online

Course Type	Course Number	Course Name	Cr.	Pre-requisites/ Co-requisites	Semesters
Major	ACC-206	Intermediate Accounting II	4	ACC-205	Spring
Major	BUS-230	Business Law	3	COM-121* with "C" or better	All & OL
Major	MGT-100	Principles of Management	3	COM-098 or EAP-060 and EAP-050	All & OL
Gen Ed	Humanities 1	ART-111, ART-201, COM-110, ENG-125*, MUS-221, PHI-271*, PHI-275* or THR-120	3	COM-098 or EAP-060 and EAP-050 or COM-121* with "C" or better	All & OL

*Sections of these courses offered in the Honors Program, check <https://www.racc.edu/academics/honors-program> for details. **Online (OL)** may not be offered every semester. Please check the schedule.