Program map for Accounting Technician Associate in Applied Science (AAS)

2026-27

Accounting is a critical business function offering many career opportunities. Learn basic skills for entry-level accounting positions such as accounting technician, accounts payable and accounts receivable in private industry, state and local government, and public accounting. You can also begin studies for a bachelor's degree by completing transferable accounting courses and general education requirements. Students must pass each course listed in Program Requirements with a 'C' or above.

View this program in the LCC Catalog (lowercolumbia.edu/publications/catalog/programs/Business-AAS-Accounting-Technician)

See also

- Degree Requirements for Accounting, Business and Leadership programs (lowercolumbia.edu/programs/business)
- Course descriptions in the LCC Catalog (lowercolumbia.edu/publications/catalog/courses)
- Distribution lists in the LCC Catalog (lowercolumbia.edu/publications/catalog/distribution-lists)

Important: Many course sequences only begin in fall quarter. Check with your program advisor.

By Quarter Overview

First Quarter (Fall)

- BUS 100: Foundations of Business Success (3 credits)
- COLL 101: College Success 101 (2 credits)
- BUS 104: Business Math Applications (5 credits)
- CS 110: Introduction to Microcomputer Applications (3 credits)
- BTEC 130: Electronic Calculators (1 credit)

**Pre- and/or co-requisite(s)*

Second Quarter (Winter)

Checked for Accessibility: Gavin Montes, ECR, 07/14/2026, Adobe Acrobat Accessibility Checker

- ACCT 101: Intro to Accounting Concepts (5 credits)
- BUS 119: Business Communications or ENGL& 101: English Composition I (5 credits)
- BUS 144: Management of Human Relations: DIV (5 credits)

**Pre- and/or co-requisite(s)*

Third Quarter (Spring)

- ACCT 150: Payroll Accounting (5 credits)
  - *BUS 104 or higher and ACCT 101 or instructor permission**
- BUS 150: Customer Service Management (5 credits)
- BTEC 131: Intro to Spreadsheets (5 credits)
  - *BTEC 104 or CS 110, and BUS 104 or MATH 88 or MATH 97, with a C or higher, or instructor permission**

**Pre- and/or co-requisite(s)*

Note: ACCT 150 is offered during the spring term only

Fourth Quarter (Summer)

- Choose one:
  -
- Choose one Natural Science/Humanities elective (5 credits)

**Pre- and/or co-requisite(s)*

Fifth Quarter (Fall)

- ACCT& 201: Principles of Accounting I (5 credits)
  - *BUS 104, MATH 088 or TECH 088 with a grade of C or higher or instructor permission**
- ACCT 241: Intro to QuickBooks (5 credits)
  - *ACCT 101 or ACCT& 201 and CS 110 or CS 111, or instructor permission**
- ACCT 244: Individual Income Taxation (5 credits)
  - *MATH 078/079 or TECH 078/079**

**Pre- and/or co-requisite(s)*

Note: ACCT 241 & ACCT 244 are offered during the fall only

Sixth Quarter (Winter)

- ACCT& 202: Principles of Accounting II (5 credits)
- ACCT 288: Cooperative Education (4 credits)
- BUS& 201: Business Law (5 credits)
- COLL 289: Cooperative Education Seminar (1 credit)

**Pre- and/or co-requisite(s)*

Checked for Accessibility: Gavin Montes, ECR, 07/14/2026, Adobe Acrobat Accessibility Checker

Seventh Quarter (Spring)

- ACCT& 203: Principles of Accounting III (5 credits)
- ACCT 275: Accounting Tech Capstone (5 credits)
- BTEC 135: Advanced Data Analysis (5 credits)

Detailed Class Sequence

1. Foundations of Business Success

BUS 100 (3 credits)

2. College Success 101

COLL 101 (2 credits)

3. Business Math Applications

BUS 104 (5 credits)
Pre- and/or co-requisite(s): BUS 100 or concurrent enrollment, MATH 078/079 or TECH 078/079 with a grade of C or better, or instructor permission

4. Intro to Accounting Concepts

ACCT 101 (5 credits)
Pre- and/or co-requisite(s): BUS 100, MATH 079 or TECH 079 or higher with a grade of C or better or instructor permission. Concurrent requirement: BUS 100 if not previously taken

5. Introduction to Microcomputer Applications

CS 110 (3 credits)
Pre- and/or co-requisite(s): Ability to use a keyboard

6. Business Communications or English Composition I

BUS 119 or ENGL& 101 (5 credits)
Pre- and/or co-requisite(s): For ENGL& 101 - college-level reading and writing skills or completion of ENGL 099 (was ENGL 100) or TECH 105 with a grade of C or better; for BUS 119 - ENGL 099 (was ENGL 100) or TECH 105 with a grade of C or better or placement test into ENGL& 101

7. Management of Human Relations

BUS 144 (5 credits)

Checked for Accessibility: Gavin Montes, ECR, 07/14/2026, Adobe Acrobat Accessibility Checker

8. Payroll Accounting

ACCT 150 (5 credits)
Pre- and/or co-requisite(s): BUS 104 or higher and ACCT 101 or instructor permission

9. Customer Service Management

BUS 150 (5 credits)

10. Intro to Spreadsheets

BTEC 131 (5 credits)
Pre- and/or co-requisite(s): BTEC 104 or CS 110, and BUS 104 or MATH 88 or MATH 97, with a C or higher, or instructor permission

11. Intro to Business or Microeconomics or Intro to Economics

BUS& 101 or ECON& 201 or ECON 105 (5 credits)
Pre- and/or co-requisite(s): For BUS& 201 - ENGL& 101 OR BUS 119, or equivalent, with a grade of C or better, or instructor permission; and for ECON& 201 - MATH 088 or TECH 088 or BUS 104 (was BSAD 104) and ENGL& 101 or BUS 190 (was BSAD 190)

12. Electronic Calculators

BTEC 130 (1 credit)

13. Humanities / Natural Science elective

Choose one Humanities / Natural Science course (5 credits)

14. Principles of Accounting I

ACCT& 201 (5 credits)
Pre- and/or co-requisite(s): BUS 104, MATH 088 or TECH 088 with a grade of C or higher or instructor permission

15. Intro to QuickBooks

ACCT 241 (5 credits)
Pre- and/or co-requisite(s): ACCT 101 or ACCT& 201 and CS 110 or CS 111, or instructor permission

16. Individual Income Taxation

Checked for Accessibility: Gavin Montes, ECR, 07/14/2026, Adobe Acrobat Accessibility Checker

ACCT 244 (5 credits)
Pre- and co-requisite(s): MATH 078/079 or TECH 078/079

17. Principles of Accounting II

ACCT& 202 (5 credits)
Pre- and co-requisite(s): ACCT& 201 (was ACCT 231) with a grade of C or better and BUS 104 with a grade of C or better or MATH& 125 or higher; Co-requisite: MATH& 125 or higher

18. Cooperative Education

ACCT 288 (4 credits)
Pre- and co-requisite(s):Instructor or Cooperative Education Coordinator permission. Concurrent requirements: COLL 289 or BTEC 294 or BUS 294 or IT 294 must be taken prior to or concurrent with this course

19. Business Law

BUS& 201 (5 credits)
Pre- and/or co-requisite(s): ENGL& 101 OR BUS 119, or equivalent, with a grade of C or better, or instructor permission

20. Cooperative Education Seminar

COLL 289 (1 credit)

21. Principles of Accounting III

ACCT& 203 (5 credits)
Pre- and/or co-requisite(s): ACCT& 201 (was ACCT 231) with a grade of C or better and basic spreadsheet skills

22. Accounting Tech Capstone

ACCT 275 (5 credits)
Pre- and/or co-requisite(s): ACCT 150, ACCT& 201 and ACCT 241 or instructor permission

23. Advanced Data Analysis

BTEC 135 (5 credits)
Pre- and/or co-requisite(s):BTEC 131 (was CS 121) with a grade of C or better, or instructor permission