

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



2025-26

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 \(lowercolumbia.edu/publications/catalog/programs/Business-A-AS-Accounting-Technician\)](http://lowercolumbia.edu/publications/catalog/programs/Business-A-AS-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

- BUS 100: Foundations of Business Success (3 credits)
- COLL 101: College Success 101 (2 credits)
- BUS 104: Business Math Applications (5 credits)
 - *BUS 100 or concurrent enrollment, MATH 078/079 or TECH 078/079 with a grade of C or better or instructor permission**
- ACCT 101: Intro to Accounting Concepts (5 credits)
 - *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**

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

Second Quarter

- CS 110: Introduction to Microcomputer Applications (3 credits)
 - Ability to use a keyboard*
- ENGL& 101: English Composition I or BUS 119: Business Communications (5 credits)
 - 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*
 - BUS 119: ENGL 099 (was ENGL 100) or TECH 105 with a grade of C or better or placement test into ENGL& 101*
- BUS 144: Management of Human Relations: DIV (5 credits)

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

Third Quarter

- 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)

Fourth Quarter

- Choose one:
 - BUS& 101: Intro to Business (5 credits)
 - ECON& 201: Microeconomics (5 credits)
 - MATH 088 or TECH 088 or BUS 104 (was BSAD 104) and ENGL& 101 or BUS 190 (was BSAD 190)*
 - ECON 105: Intro to Economics (5 credits)
- BTEC 130: Electronic Calculators (1 credit)
- Choose one Natural Science/Humanities elective (5 credits)

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

Fifth Quarter

- 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)

Sixth Quarter

- ACCT& 202: Principles of Accounting II (5 credits)
 - 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*
- ACCT 288: Cooperative Education (4 credits)
 - 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*
- BUS& 201: Business Law (5 credits)
 - ENGL& 101 OR BUS 119, or equivalent, with a grade of C or better, or instructor permission*
- COLL 289: Cooperative Education Seminar (1 credit)

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

Seventh Quarter

- ACCT& 203: Principles of Accounting III (5 credits)
 - ACCT& 201 (was ACCT 231) with a grade of C or better and basic spreadsheet skills*
- ACCT 275: Accounting Tech Capstone (5 credits)
 - ACCT 150, ACCT& 201 and ACCT 241 or instructor permission*
- BTEC 135: Advanced Data Analysis (5 credits)
 - BTEC 131 (was CS 121) with a grade of C or better, or instructor permission*

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)

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 102 (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

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