

Program map for Accounting Technician Associate in Applied Science - Transfer (AAS-T) for LCC BAS-OLTM



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-AST-Accounting-Technician-to-BAS-OLTM)

See also

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

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- BUS 100: Foundations of Business Success (3 credits)
 - COLL 101: College Success 101 (2 credits)
 - 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**
 - MATH& 107: Math in Society (5 credits)
 - *MATH 097/098 with a grade of C or better**

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

Second Quarter

- ENGL& 101: English Composition I (5 credits)
 - *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 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)**
- Choose one Natural Science (5 credits)
- BTEC 130: Electronic Calculators (1 credit)

**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: Employment Portfolio 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. 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

4. Math in Society

MATH& 107 (5 credits)

5. English Composition I

ENGL& 101 (5 credits)

Pre- and/or co-requisite(s): College level reading and writing skills or completion of ENGL 099 (was ENGL 100) or TECH 105 with a grade of C or better

6. Management of Human Relations: DIV

BUS 144 (5 credits)

7. Payroll Accounting and Business Tax Reporting

ACCT 150 (5 credits)

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

8. Customer Service Management

BUS 150 (5 credits)

9. 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

10. Intro to Business or Microeconomics

BUS& 101 or ECON& 201 (5 credits)

Pre- and/or co-requisite(s): For ECON& 201 - MATH 088 or TECH 088 or BUS 104 (was BSAD 104) and ENGL& 101 or BUS 190 (was BSAD 190)

11. Natural Science

Choose one Natural Science (5 credits)

12. Electronic Calculators

BTEC 130 (1 credit)

13. 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

14. 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

15. Individual Income Taxation

ACCT 244 (5 credits)

Pre- and co-requisite(s): MATH 078/079 or TECH 078/079

16. 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

17. 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

18. 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

19. Employment Portfolio Seminar

COLL 289 (1 credit)

20. 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

21. Accounting Tech Capstone

ACCT 275 (5 credits)

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

22. 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