

# ACCOUNTING TRANSFER PATHWAY

## ASSOCIATE OF SCIENCE (AS) - 60 CREDITS

### About this program

The Accounting Transfer Pathway offers students a powerful option: the opportunity to complete an Associate of Science degree with course credits that directly transfer to designated accounting bachelor's degree programs at Minnesota State universities. The curriculum has been specifically designed so that students completing this pathway degree and transferring to one of the seven Minnesota State universities enter the university with junior-year status. All courses in the transfer pathway associate degree directly transfer and apply to designated bachelor's degree programs in a related field.

### Program outcomes

1. Demonstrate the underlying concepts of sound management, including planning, organization, leading and controlling.
2. Apply the four Ps (product, pricing, place and promotion) of marketing to a corporation's activities.
3. Demonstrate the ability to prepare financial statements.
4. Demonstrate the ability to analyze and interpret financial statements.
5. Demonstrate knowledge of the American legal system and how it relates to the world of business.
6. Demonstrate knowledge of concepts, tools and applications of finance and investment.
7. Demonstrate knowledge of information system theory, software and hardware.

### Curriculum overview

<b>Crds</b>	<b>Requirement type</b>
42	Required courses
8	Restricted electives in subjects
10	Restricted electives in MnTC Goal Areas
60	<b>Total</b>

**Developmental courses note:** A student may be required to enroll in developmental courses in reading, writing and math. A student's scores on the Accuplacer assessment will determine enrollment in developmental courses. The purpose of developmental courses is to prepare students for the demands of a college-level curriculum. *Credits may vary.*

**Accreditation:** Minnesota State Community and Technical College is accredited by the Higher Learning Commission, a regional accreditation agency recognized by the U.S. Department of Education. The Higher Learning Commission 230 South LaSalle Street, Suite 7-500 Chicago, IL 60604-1411 <http://www.ncahigherlearningcommission.org> Phone: 312.263.0456 / 800.621.7440

# Curriculum requirement details

## Required courses

Course	Crds
ACCT2210 - Managerial Accounting .....	4
ACCT2211 - Financial Accounting I .....	3
ACCT2212 - Financial Accounting II .....	3
BUS1100 - Business Computers .....	3
BUS2150 - Legal Environment of Business .....	3
BUS2204 - Principles of Management .....	3
BUS2206 - Principles of Marketing .....	3
COMM1120 - Introduction to Public Speaking .....	3
ECON2210 - Macroeconomics .....	3
ECON2222 - Microeconomics .....	3
ENGL1101 - College Writing .....	3
MATH1114 - College Algebra .....	4
MATH1213 - Introduction to Statistics .....	4

## Other requirements or restricted electives

**8 credits from one or more of these Subjects:**

- ACCT

**3 credits from these Goal Areas:**

- 1. Communication

**4 credits from these Goal Areas:**

- 3. Natural Sciences

**3 credits from these Goal Areas:**

- 6. The Humanities and Fine Arts

## Course summaries

**ACCT2210 - Managerial Accounting** ..... (4 credits)  
 This course focuses on providing financial information to management for strategic decision-making related to cost analysis and cost management.

**Prerequisites:**

- ACCT2211

**ACCT2211 - Financial Accounting I** ..... (3 credits)  
 This course introduces students to the content and concepts underlying financial statements. Course content includes study of the accounting model, financial statements, merchandise accounting, internal controls and accounting for assets. The course will focus on using accounting information for decision making.

**ACCT2212 - Financial Accounting II** ..... (3 credits)  
 This course continues the introduction to the content and concepts underlying basic financial statements. Major content includes income measurement, accrual accounting, accounting theory, time-value of money, accounting for current and long-term liabilities, owner's equity for sole proprietorships, partnerships and corporations, statement of cash flows and financial statement analysis.

**Corequisites:**

- ACCT2211

**BUS1100 - Business Computers** ..... (3 credits)  
 Students will utilize business computer software applications including word processing, spreadsheets, databases and presentation software to solve business problems, emphasizing professional design and organization. Additional topics include basic computer hardware, computer security and ethics, privacy concerns and professional communication standards.

**BUS2150 - Legal Environment of Business** ..... (3 credits)  
 This course offers an overview of the American legal system and provides an introduction to what a business person should know about the law and the American legal system. Major content areas include the court system, trial process, alternative dispute resolution, business and the Constitution, the administrative process, torts and product liability, common law of contracts, employment law, employment discrimination, anti-trust law, international business and ethics.

**BUS2204 - Principles of Management** ..... (3 credits)  
 This course examines the historical and philosophical foundations of management as well as current theory and practices. Managerial decisions as a planner, organizer, motivator, controller and leader of a diverse workforce in a competitive environment are identified and evaluated. The course is a study of the basic principles of business management, including the functional, scientific, behavioral and systems approaches along with the role of projects in contemporary organizations. Current literature, concepts, models and applications may be included as well as the use of case studies.

**BUS2206 - Principles of Marketing** ..... (3 credits)  
 This course examines the business function of marketing and will enhance students' decision-making skills in a global market. The course focuses on how marketers create value by satisfying customer needs and wants by analyzing which target markets the organization can best serve, and the appropriate strategies to serve these markets. This course will also discuss the implications of environmental factors (including the digital environment) that can impact the marketing strategies of a business. Topics include business and consumer markets, branding and product strategies, marketing research, digital marketing concepts, pricing, promotion and supply chain management.

**COMM1120 - Introduction to Public Speaking** ..... (3 credits)  
 Meets MnTC Goal Area 1. This course clarifies the process of oral communication, clarifies the basic principles of public speaking and allows the student to increase the application of these principles while both speaking and listening.

**Prerequisites:**

- Assessment into ENGL 1101

**ECON2210 - Macroeconomics** ..... (3 credits)  
 This course provides the student with a means to study economic principles as they relate to determinants of national income, national income accounting, business cycles, unemployment, inflation and aggregate expenditures. The course also examines macroeconomic policy and provides information to gain further understanding in the areas of fiscal policy, financial markets, money and banking, monetary policy, international policy and the varying viewpoints that have evolved throughout history, including the Keynesian and Monetarist schools of thought.

**ECON2222 - Microeconomics** ..... (3 credits)  
 Microeconomics stresses the concepts of scarcity, production possibilities, supply and demand curves, elastic and inelastic goods and services, competition, monopolies, oligopolies, poverty and income distribution in the United States. In general, microeconomics examines the functioning of individual industries and the behavior of the individual.

**ENGL1101 - College Writing** ..... (3 credits)

Meets MnTC Goal Area 1. This is an introductory writing course designed to prepare students for later college and career writing. The course focuses on developing fluency through a process approach, with particular emphasis on revision. Students will consider purpose and audience, read and discuss writing and further develop their own writing processes through successive revisions to produce polished drafts. Course work will include an introduction to argumentative writing, writing from academic sources and a short research project.

**Prerequisites:**

- Completion of ELL1080, ENGL0096, or ENGL0097 with a grade of C or higher OR placement into college-level English.

**MATH1114 - College Algebra** ..... (4 credits)

Meets MnTC Goal Areas 2 and 4. This course includes rational, polynomial, exponential, logarithmic, inverse and quadratic functions. The course also includes equations, inequalities, complex numbers and systems of linear equations. Additional topics may include matrices and determinants.

**Prerequisites:**

- MATH1020

OR

- Placement Exam

**MATH1213 - Introduction to Statistics** ..... (4 credits)

Meets MnTC Goal Areas 2 and 4. Topics include data summary, frequency distributions, plots, graphs, measures of central tendency, variation, probabilities, probability distributions and confidence intervals. Hypothesis testing of means, proportions and variances will be conducted using the z-test, t-test, chi-square test, f-test and ANOVA. Optional topics may include nonparametric statistics, sampling and simulation.

**Prerequisites:**

- MATH1114
- or by placement exam

OR

- MATH1118

# ACCOUNTING TRANSFER PATHWAY

## ASSOCIATE OF SCIENCE (AS) - 60 CREDITS

### Program Plan — "Primary"

Locations: Fergus Falls, Moorhead, Online

#### 1st Fall Term (15 credits)

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##### Courses

Course	Crds
ACCT2211 - Financial Accounting I .....	3
BUS1100 - Business Computers .....	3
BUS2206 - Principles of Marketing .....	3
ECON2222 - Microeconomics .....	3
ENGL1101 - College Writing .....	3

#### 1st Spring Term (15 credits)

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##### Courses

Course	Crds
ACCT2212 - Financial Accounting II .....	3
ECON2210 - Macroeconomics .....	3
MATH1114 - College Algebra .....	4

**5 credits in one or more of the following:**

Course Subject: ACCT

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#### 2nd Fall Term (14 credits)

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##### Courses

Course	Crds
ACCT2210 - Managerial Accounting .....	4
BUS2204 - Principles of Management .....	3
COMM1120 - Introduction to Public Speaking .....	3
MATH1213 - Introduction to Statistics .....	4

#### 2nd Spring Term (16 credits)

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##### Courses

Course	Crds
BUS2150 - Legal Environment of Business .....	3

**3 credits in one or more of the following:**

Goal Area 1. Communication

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**4 credits in one or more of the following:**

Goal Area 3. Natural Sciences

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**3 credits in one or more of the following:**

Goal Area 6. The Humanities and Fine Arts

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**3 credits in one or more of the following:**

Course Subject: ACCT

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