

Accounting with International Accounting

BAS Degree

Requirements Effective Fall 2020

Program Planning Guide

Program Description: The Accounting, with International Accounting Bachelor of Applied Science (AIA BAS) program provides graduates with the knowledge and skills required for employment in the field of accounting. The degree builds on an associate of applied science (AAS-T) degree in business, accounting, or real estate, and provides students with preparation for, and a clear pathway toward, meeting the Washington State CPA licensure requirements. The degree will provide knowledge and skills regarding the application of FASB/GAAP principles and GAAS auditing standards, effective business communications, understanding of legal and ethical frameworks for business, intermediate transaction posting and financial statement preparation, use of general ledger software, and a thorough understanding of International Financial Reporting Standards (IFRS). Students from several different business, accounting, and real estate programs will be qualified to enter the AIA program.

Prerequisites: Many classes have prerequisites. Prerequisites are those classes that prove eligibility for entry-level classes by testing or by having satisfied prior course work. Course work earned at other institutions must be unofficially evaluated or approved by a program advisor before registering. Courses in this degree with prerequisites are marked with an asterisk (*). See catalog for more information.

AIA BAS Program Prerequisites: Associate degree or equivalent, plus the following prerequisite courses:

ENGL& 101*: English Composition I	ACCT& 201: Principles of Accounting I
BUS& 201: Business Law	ACCT& 202*: Principles of Accounting II
BUS 210* or MATH& 146*: Business and Economic Statistics or Intro to Statistics	ACCT& 203*: Principles of Accounting III

English 101 fulfills required program general education credits. All other prerequisite courses fulfill required program elective credits.

Note: Advanced placement testing, work experience, and transfer of credits may result in course waivers, credit transfer, and advanced placement.

Program Contact: Jesse Cooley, Director: jesse.cooley@seattlecolleges.edu, (206) 934-6131

Website: <https://northseattle.edu/programs/bas-accounting>

Program Requirements		
Course Number	General Education Requirements (60 credits)	Credit Hours
ENGL& 101*	English Composition I (See Note 1)	5
ENGL& 102* or ENGL& 235*	English Composition II or Technical Writing	5
MATH 107* or higher	Math in Society or higher college level math course	5
(varies)	Ten credits from Natural World courses (must include at least 5 credits of lab science)	10
(varies)	Ten credits from Visual, Literary, and Performing Arts courses	10
ECON& 201*	Micro Economics	5
ECON& 202*	Macro Economics	5
CMST 205*, CMST& 220*, or HUM 105	Multicultural Communication, Public Speaking, or Intercultural Communication. <i>Recommended: Public Speaking (CMST& 220)</i>	5
(varies)	Five credits from Individuals Cultures and Societies courses	5
(varies)	Five credits from US Cultures or Global Studies courses	5

Note: 1. Must be eligible for ENGL& 101 through English Placement Exam or completion of ENGL 097/098.

Course Number	Elective Credits (60 credits)	Credit Hours
ACCT& 201, ACCT& 202, ACCT& 203, BUS 210 or MATH& 146, BUS& 201	Required Electives	25
BUS 124	Excel for Business	5
(varies)	Any 100 and 200 level college credits not counted as Gen Ed credits (commonly fulfilled by accounting/business/real estate courses)	30
Course Number	Upper Division Degree Requirements (60 credits)	Credit Hours
INFO 300	Introduction to Information Resources	3
AIA 301	Intermediate Accounting I	5
AIA 302	Intermediate Accounting II	5
AIA 310	International Accounting Ethics	5
AIA 401	International Accounting	5
AIA 402	International Taxation	5
AIA 410	Cost Accounting	5
AIA 430	Accounting Information Systems	5
AIA 440	Auditing	5
IBN 320	International Finance	5
IBN 330	Data Analytics	4
IBN 420	Global Business Strategy	5
CWE 495	Baccalaureate Internship	3
Total Credits: 180		
(excluding specific course pre-requisites, including program prerequisites)		

Program Outcomes:

1. Students will be able to apply accounting concepts, principles, standards, and processes in GAAP, IFRS, and other statutory reporting systems.
2. Students will be able to assess business risks related to internal controls, financial reporting, and/or audits.
3. Students will be able to assess the accounting implications of an economic event, from basic transactions to mergers and acquisitions, by applying the principles, standards, and practices of financial accounting.
4. Students will be able to evaluate the tax implications of transactions and global operations by researching and applying authoritative tax codes and treaties.
5. Students will be able to explain the impact of interest rates, inflation, and currency exchange rates on financial markets, institutions, and decision making.
6. Students will be able find, organize, assess and analyze data to develop a digital mindset and to support organizational decision making.
7. Students will be able to demonstrate strong personal organizational skills, including a capacity for responsive and timely work.
8. Students will be able to assess the intersection of business, accounting, and professional practices with legal, ethical, social, political, and environmental frameworks.
9. Students will be able to understand the impact of sustainability, geography, and the consequences of change in global ecosystems on accounting practices and stakeholders.
10. Students will be able to understand the impact of differences in national government laws, policies, rules, and regulations, and of geopolitical events on accounting practices and stakeholders.
11. Students will be able to apply cultural knowledge and understanding to create positive and productive relationships with colleagues, customers, and stakeholders.

12. Students will be able to collaborate and operate efficiently in a team setting to support organizational goals.
13. Students will be able to communicate effectively and professionally in a business environment.

What Skills do I need to be successful in this field?

- <https://www.onetonline.org/link/summary/13-2011.01> (Accountants)
- <https://www.onetonline.org/link/summary/13-2011.02> (Auditors)
- <https://www.onetonline.org/link/summary/13-2031.00> (Budget Analyst)
- <https://www.onetonline.org/link/summary/13-2041.00> (Credit Analyst)
- <https://www.onetonline.org/link/summary/13-2051.00> (Financial Analyst)
- <https://www.onetonline.org/link/summary/13-1111.00> (Management Analyst)
- <https://www.onetonline.org/link/summary/13-1081.00> (Logistician)

What are some potential job titles?

- Accountant
- Auditor
- Financial Analyst
- Financial Examiner
- Logistician
- Budget Analyst
- Credit Analyst
- Management Analyst
- Purchasing Manager
- Tax Examiner

Wages and employment trends

- Median Wages in Washington State (2018, source: careeronestop.org): **\$70, 600 annual**
- Projected Growth in Washington State (2016-2026, source: careeronestop.org): **+18%**
- Projected Annual Job Openings in King County (2017-2027, source: EMSI): **2,100**, estimate is 1659 annual openings will be at the baccalaureate level.

Suggested Course Sequence: This program of study is outlined by quarter, and courses should be taken in the indicated sequence. The number of quarters listed here is minimal. Not all courses are offered every quarter. Individual student experiences, educational and training background, and personal schedules and demands all may affect the time it takes to finish this program. Also, in general, summer quarter is not considered one of the full-time quarters in the program.

	FALL QUARTER	WINTER QUARTER	SPRING QUARTER
Junior Year	AIA 310 – Int’l ACCT Ethics (5 cr) INFO 300 – Info Resources (3 cr)	AIA 301 – Intermediate ACCT I (5cr) IBN 330 – Data Analytics (4 cr)	AIA 302 – Intermediate ACCT II (5cr) IBN 320 – International Finance (5cr) CWE 495 – Internship (3 cr)*
Senior Year	AIA 401 – International Accounting (5 cr) AIA 410 – Cost Accounting (5 cr)	AIA 402 – International Taxation (5 cr) AIA 430 – Accounting Information Systems (5 cr)	IBN 420 – Global Business Strategy (5 cr) AIA 440 – Auditing (5 cr)

*CWE 495 – Internship: May be taken spring quarter of junior year, or any subsequent quarter.

Areas of Knowledge Distribution Requirements for BAS degree

VISUAL, LITERARY, AND PERFORMING ARTS (Humanities and Arts) 10 CREDITS

No more than 5 credits of a student/performance class (*asterisked below) may be used in this category.

<p>Art: ART &100, 101*, 102*, 103*, 104, 105, 110*, 111*, 112*, 113*, 114*, 115*, 121*, 122*, 123*, 163, 166*, 170, 201*, 202*, 203*, 205*, 206*, 207*, 210*, 211*, 212*, 213*, 214*, 215*, 216*, 217*, 221*, 222*, 223*, 251, 252, 253, 254, 255, 281*, 282*, 283*, 284*, 285*, 290, 291</p> <p>American Sign Language: ASL &121, &122, &123, 210, &221, &222, &223</p> <p>Chinese: CHIN &121, &122, &123, &221, &222, &223</p> <p>Communication: CMST &101, &102, 115, 145, 155, 175, 185, 195, 205, &210, 215, &220, &230, 235, 245, 255, 265, 275, 285, 295</p> <p>Drama: DRMA &101, 103, 105, 108*, 109*, 110*, 112, 114*, 116*, 120*, 121*, 122*, 123*, 131, 182*, 204*, 205*, 206*, 221*, 222*, 223*, 284, 285, 286</p> <p>English: ENGL 104, 109, &111, &112, &113, &114, 117, 151, 152, 153, 201, 204, 205, 214, 218, 219, &224, &225, &226, &227, &228, 231, 232, 233, &235, 240, 241, &244, &245, &246, 251, 252, 253, &254, &256, 257, 258, 259, 260, 263, 265, 266, 267, 270, 291, 292, 293</p>	<p>French: FRCH &121, &122, &123, 204, 205, 206, 212, &221, &222, &223, 231, 232, 233</p> <p>German: GERM &121, &122, &123</p> <p>Humanities: HUM 104, 105, 110, 115, &116, &117, &118, 120, 125, 130, 135, 140, 150, 160, 200, 210, 234, 261, 270</p> <p>Italian: ITAL 121, 122, 123</p> <p>Japanese: JAPN &121, &122, &123, &221, &222, &223</p> <p>Journalism: JRN 101, 102, 103</p> <p>Linguistics: LAN 101, 110</p> <p>Literature: LIT 236, 238</p> <p>Music: MUSC 100, &105, 106, 109, 110, 113, 116, 117, 119*, 120*, 125, 126*, 127*, 128*, 130*, 134 - 140*, &141, &142, &143, 144*, 145*, 146*, 147*, 148*, 150*, 151*, 156*, 157*, 158*, 160, 161, 163, 164*, 165*, 166*, 171*, 172*, 173*, 182*, 185, 204, 205, 213, 221*, 222*, 223*, &231, &232, &233</p> <p>Russian: RUSS &121, &122, &123</p> <p>Spanish: SPA &121, &122, &123, &221, &222, &223, 236, 238</p> <p>Vietnamese: VIET &121, &122, &123</p>
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INDIVIDUALS, CULTURES, AND SOCIETIES (Social Sciences) 5 CREDITS

You are required to complete 5 credits of ECON& 201, 5 credits of ECON& 202 and 5 more credits from the courses below:

<p>American Ethnic Studies: AME 150, 151, 160, 201</p> <p>Anthropology: ANTH &100, &106, 113, &125, 130, 135, 201, &206, &210, 211, 212, 213, &216, &227, &228, 275</p> <p>American Sign Language: ASL 120, 125</p> <p>Biology: BIOL 150</p> <p>Economics: ECON 100, 102, 240</p> <p>Environmental Science: ENV 150, 160, 170, 200, 202, 206, 208, 214, 294</p> <p>Environmental Science: ENVS &101</p> <p>Geography: GEOG 100&, 155, 200&, 205, 207, 230, 260</p> <p>History: HIST 105, 106, 108, 120, &126, &127, &128, 131, &136, &137, 138, 140, 145, &146, &147, &148, 150, 191, 200, 208, 210, 211, 212, &214, &219, 221, 230, 241, 242, 251, 268, 269, 273</p>	<p>International Studies: ISP 101, 105, 110, 120, 160, 170, 201, 205, 210, 220, 234, 251, 255, 260, 261, 270</p> <p>Philosophy: PHIL &101, 102, 110, 111, 118, 160, 215, 220, 240, 245, 250, 255, 267</p> <p>Political Science: POLS &101, 111, 112, 170, &200, &202, &203, 205, 206, 213, 220, 255</p> <p>Psychology: PSYC &100, 120, &200, 205, 207, 209, 210, 217, &220, 230, 235, 245, 250, 255, 257, 294</p> <p>Religion: REL 150, 151</p> <p>Sociology: SOC &101, 102, 105, 106, 107, 120, 130, 150, 170, &201, 220, 230, 245, 250, 253, 265, 275, 280</p> <p>Social Science: SSC 101, 103, 187</p> <p>Social Welfare: SWF 200</p> <p>Women's Studies: WMN 140, 200, 205, 213, 257</p>
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THE NATURAL WORLD (Natural and Physical Sciences, Mathematics) 10 CREDITS

You are required to complete 10 credits of Natural World. You must choose 5 credits from the courses below in a lab science (*asterisked below).

<p>Anatomy & Physiology: BIOL 128*, &241*, &242* Astronomy: ASTR &100, 102, 104, &110*, 201</p> <p>Anthropology: ANTH &204, &205, 275</p> <p>Biology: BIOL &100*, 102*, 106*, 107*, 109, 120*, 125*, 130*, 150, &160*, 161*, 195, 196, &211*, &212*, &213*, 228*, 229*, 239*, &260*, 282*, 285*, 286*, 287*, 290, SPS 201* Botany: BOT 110*, 112*, 113*</p> <p>Chemistry: CHEM 106*, &110*, &121*, &122*, &123*, &131*, &139, &161*, &162*, &163*, 191*, 192*, 211*, &241, &242, &243, &251*, &252*, 255, 256</p> <p>Computer Science: CSC 110, 111, 142, 143</p> <p>Environmental Science: ENV 150, 160, 170, 201, 202*, 203, 204*, 205, 206*, 208, 216*, 221, ENVS &101*</p> <p>Engineering: ENGR 110, &111, 140, 142, &214, &215, &224, &225, 240, 271</p> <p>Geography: GEOG 205</p>	<p>Geology: GEOL &101*, &103*, 104, 105*, 106, 108*, &110*, 111*, &115*, 118*, 202*, 207*, &208*</p> <p>Health: HEA 125, 150, 160, 225, 228</p> <p>Math: All MATH college transfer courses number 102 and above.</p> <p>Meteorology: MEY 100</p> <p>Material Science: MSC 101</p> <p>Nanotechnology: NANO 101* Nutrition: NTR 105*, 150, 155</p> <p>Oceanography: OCEA 100, &101*</p> <p>Philosophy: PHIL &106, &120</p> <p>Psychology: PSYC 222</p> <p>Physics: PHYS &100, 107*, &114*, &115*, &116*, &221*, &222*, &223*</p> <p>Science: SCI 100, 101*, 104, 107*110*, 111*, 112*, 113*, 114*, 115*, 116*, 117*, 118*, 119*, 121*, 129*, 131*</p> <p>Sustainability: SUST 101</p>
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US/GS Requirement (US Cultures and Global Studies) 5 credits

You are required to complete 5 credits from either category below. CMST& 205 and HUM 105 are recommended.

US Cultures classes at NSC: AME 150, 151, ANTH &106, &210, &216, ART 254, CMST 205, DRMA &101, ENGL 219, 231, 240, &245, &246, 257, 258, 291, HIST 131, &136, &137 140, &146, &147, &148, 150, 212, &214, &219, 230, HUM 105, 200, 210, ISP 105, MUSC 113, 204, PSYC &200, 245, SOC 102, 150, 245, WMN 140, 200

Global Studies classes at NSC: ANTH 113, 130, &206, ART 255, DRMA 105, ECON &202, ENGL &256, 292, ENV 150, ENVS &101, GEG 230, 260, HIST &126, &127, &128, 200, 210, 251, 268 HUM 140, 160, 234, 261, ISP 101, 110, 160, 170, 201, 205, 210, 220, 234, 251, 255, 260, 261, MUSC 110, POLS &203, 220, SOC 170, WMN 205