

**Associate in Applied Science in Accounting (3149)**

to

**Bachelor of Arts in Accounting**

Pending receipt and evaluation of official transcripts, this program to program transfer pathway is unofficial; does not guarantee automatic acceptance of transfer credits; and is based solely on Maricopa County Community College District coursework with a grade of C- or better. Maricopa may require a different grade for successful completion. The University of Arizona Global Campus (UAGC) course applicability and availability to take additional coursework beyond the designated Maricopa degree will vary based on each student's individual transfer credit situation. We recommend students work with their UAGC Academic Advisor during their first UAGC course to ensure duplicative coursework is not scheduled pending their official transfer credit evaluation. For complete degree, residency, and transfer credit policies, please refer to the UAGC catalog. **This UAGC program is not designed to meet the state educational requirements for a specific professional license or certification in any state.**

For questions about the University of Arizona Global Campus portion of this transfer pathway, contact [articulation@uagc.edu](mailto:articulation@uagc.edu).

Maricopa General Education Courses	Credits	UAGC Course Applicability / Notes
ENG 101 First-Year Composition -OR- ENG 107 First-Year Composition for ESL	3	Written Communication I Core Competency
ENG 102 First-Year Composition -OR- ENG 108 First-Year Composition for ESL	3	Written Communication II Core Competency
Mathematics (MA Gen Ed Designated Courses)	3-6	Quantitative Reasoning Core Competency
†ECN 211 Macroeconomic Principles -OR- †ECN 212 Microeconomic Principles -OR- SBU 200 Society and Business	3	ECO 203 Principles of Macroeconomics -OR- ECO 204 Principles of Microeconomics -OR- Ethical Reasoning Core Competency
COM 100 Intro to Human Communication -OR- COM 110 Interpersonal Communication -OR- COM 225 Public Speaking -OR- COM 230 Small Group Communication	3	Oral & Interpersonal Communication Core Competency
Natural Sciences (SG or SQ Gen Ed Designated Courses)	4	Scientific Reasoning (Must have lab)
Humanities, Fine Arts & Design (Selective HU Gen Ed Designated Courses)	3	Ethical Reasoning Core Competency -OR- Aesthetic Awareness & Reasoning -OR- Intercultural & Global Awareness -OR- Civic Responsibility Competency
†CRE 101 College Critical Reading and Critical Thinking -OR- Equivalent by assessment	0-3	Critical Thinking Core Competency

Maricopa Required Courses	Credits	UAGC Course Applicability / Notes
FYE 101 Introduction to College, Career and Personal Success -OR- FYE 103 Exploration of College, Career and Personal Success	1-3	Elective
GBS 151 Introduction to Business	3	Elective
CIS 114DE Excel Spreadsheet	3	Elective
ACC 221 Tax Accounting -OR- ACC 121 Individual Tax Preparation	3	Elective
ACC 115 Computerized Accounting	3	Elective
ACC 105 Payroll, Sales and Property Taxes -OR- ACC 222 Payroll Accounting	3	Elective
ACC 219 Intermediate Accounting I	3	*ACC 305 Intermediate Accounting I
GBS 205 Legal, Ethical, and Regulatory Issues in Business	3	BUS 311 Business Law
CIS 105 Survey of Computer Info Systems	3	Digital Literacy Competency
GBS 120 Workplace Communication Skills -OR- GBS 233 Business Communication	3	Elective

Maricopa Pathway Options	Credits	UAGC Course Applicability / Notes
<i>Choose one pathway option depending on your Maricopa location and available tracks of the award.</i>		
<b>Accounting Pathway Option 1</b>		
ACC 111 Accounting Principles I -AND-	3	ACC 205 Principles of Accounting I -AND-
ACC 112 Accounting Principles II -AND-	3	Elective -AND-
ACC 212 Managerial Accounting	3	ACC 206 Principles of Accounting II
<b>Accounting Pathway Option 2</b>		
ACC 111 Accounting Principles I -AND-	3	ACC 205 Principles of Accounting I -AND-
ACC 230 Uses of Accounting Info I -AND-	3	Elective -AND-
ACC 240 Uses of Accounting Information II	3	ACC 206 Principles of Accounting II
<b>Accounting Pathway Option 3</b>		
ACC 211 Financial Accounting -AND-	3	ACC 205 Principles of Accounting I -AND-
ACC 212 Managerial Accounting	3	ACC 206 Principles of Accounting II

Maricopa Restricted Electives	Credits	UAGC Course Applicability / Notes
Select any 100/200 level courses from the following subjects, except courses used to satisfy Required Courses. ACC+++; GBS 131, GBS 220, GBS 221, GBS 261, MGT 101, MGT 175, or MGT 229	6	Elective

**Total Transfer Credits 62-73**

Upon completion of this Maricopa degree with a minimum 2.0 cumulative GPA, students will have fulfilled all lower-division General Education requirements at UAGC.

UAGC Entry & General Education Courses	Credits	UAGC Course Applicability / Notes
GEN 101 Developing Skills & Strategies for Success	3	Required, non-transferable entry course.
GEN 499 General Education Capstone	3	Required, non-transferable capstone course.
UAGC Major Courses	Credits	UAGC Course Applicability / Notes
ACC 308 Accounting Information Systems	3	
ACC 306 Intermediate Accounting II	3	
ACC 307 Intermediate Accounting III	3	
BUS 308 Statistics for Managers	3	
ECO 203 Principles of Macroeconomics -OR- ECO 204 Principles of Microeconomics	3	
BUS 401 Principles of Finance	3	
ACC 310 Cost Accounting I	3	
ACC 345 Leadership & Financial Analysis	3	
ACC 380 Accounting for Not-For-Profit Organizations	3	
ACC 401 Federal Income Taxes I	3	
ACC 407 Advanced Accounting	3	
ACC 408 International Accounting	3	
ACC 410 Auditing	3	Required, non-transferable capstone course that must be taken last.
UAGC Electives	Credits	UAGC Course Applicability / Notes
Electives	2-13	

**Total UAGC Credits 47-58**

**Total Required Credits for Bachelor's Degree 120**

*Must include 30 upper division credits.*

All UAGC courses are required unless otherwise noted. Any UAGC course prerequisites not completed in transfer are required to be fulfilled even if those prerequisites are not a requirement within the selected UAGC program. Course prerequisites are listed in the UAGC catalog.

\*Lower-division transfer courses will not count towards the 30-credit upper-division requirement at UAGC.

†Preferred course to be taken at Maricopa. UAGC course is required if not taken in transfer.

*Licensure and Certification Terms and Conditions: This program is not designed to meet the state educational requirements for a specific professional license or certification in any state. Students seeking licensure or certification in a particular profession shall carefully research the requirements prior to enrollment and regularly review the requirements as they are subject to change. Requirements vary by state. The University of Arizona Global Campus does not guarantee that any professional organization will accept a graduate's application to sit for any exam for the purpose of professional certification. Further, a criminal record may prevent an applicant from obtaining licensure, certification, or employment in their field of study.*

*This program is not designed to meet the educational requirements for the Certified Public Accountant (CPA) examination. Students seeking a CPA license shall carefully research the requirements provided by state boards of accountancy. A list of state boards of accountancy is available here: <https://nasba.org/stateboards/>*