

FAYETTEVILLE TECHNICAL COMMUNITY COLLEGE (FTCC)			
A.A.S. ACCOUNTING AND FINANCE / ACCOUNTING TO AMERICAN PUBLIC UNIVERSITY SYSTEM (APUS)			
B.S. ACCOUNTING TRANSFER GUIDE			
APUS DEGREE REQUIREMENTS	FTCC COURSES	CREDITS APPLIED	CREDITS NEEDED AT APUS
General Education Requirements (30 Credits Required)		15	15
Communication: Writing, Oral, & Multimedia (COMM) (9 Credits Required)		6	3
COMM120: Information and Digital Literacy <i>(Required)</i>			3
ENGL110: Making Writing Relevant <i>(Required)</i>	ENG 111 Writing and Inquiry	3	
APUS General Education COMM Course Choice	FTCC Communications / English Elective*	3	
Arts & Humanities (ARHU) (6 Credits Required)		3	3
APUS General Education ARHU Course Choice	FTCC Hum / Fine Arts Elective*	3	
APUS General Education ARHU Course Choice			3
History (HIST) (3 Credits Required)		0	3
APUS General Education HIST Course Choice			3
Civics, Political & Social Sciences (SSPS) (6 Credits Required)		6	0
ECON201 Microeconomics for Business or ECON202 Macroeconomics for Business <i>(Required)</i>	ECO 252 Prin of Macroeconomics (APUS ECON102)	3	
APUS General Education SSPS Course Choice	FTCC Soc / Behav Science Elective*	3	
Mathematics and Applied Reasoning (MAAR) (3 Credits Required)		0	3
MATH110: College Algebra <i>(Required)</i>			3
Natural Sciences with Lab (NASC) (3 Credits Required)		0	3
APUS General Education NASC Course Choice			3
Electives (21 Credits Required)		21	0
Choose any additional courses to meet degree requirements**	FTCC ACA 120 / 122 Option	1	
	FTCC MAT 143 / 152 Option (APUS MATH125 / MATH120)	3	
	FTCC Maj Comp App Elective	2	
	ACC 130 Business Income Taxes	3	
	ACC 221 Intermediate Accounting II - <i>split</i>	1	
	BUS 225 Business Finance (APUS FINC300)	3	
	ACC 150 Accounting Software Appl	2	
	FTCC Major Elective	6	
	ACC 120 Prin of Financial Accounting - <i>split</i>	excessive credit - 1	
	ACC 121 Prin of Managerial Accounting - <i>split</i>	excessive credit - 1	
	ACC 220 Intermediate Accounting I - <i>split</i>	excessive credit - 1	

Major Requirements (41 Credits Required)		11	30
MATH111: College Trigonometry			3
MATH225: Calculus			3
ACCT100: Accounting I (Prerequisite: MATH110)	ACC 120 Prin of Financial Accounting	3	
ACCT101: Accounting II (Prerequisite: ACCT100)	ACC 121 Prin of Managerial Accounting	3	
ITCC111: Basic Productivity Applications			3
ITCC112: Advanced Productivity Applications	ACC 149 Intro to Acc Spreadsheets	2	
MKTG201: Fundamentals of Marketing			3
BUSN310: Business Theory			3
BUSN311: Law and Ethics in the Business Environment	BUS 115 Business Law I	3	
BUSN312: Operations Research (Prerequisite: MATH110, MATH111, or MATH225)			3
FINC400: Principles of Financial Management			3
MATH302: Statistics (Prerequisite: MATH110, MATH111, MATH120, or MATH225)			3
MGMT310: Principles and Theory of Management			3
MGMT314: Management Ethics			3
General Concentration Requirements (25 Credits Required)		16	9
ACCT301: Intermediate Accounting I	ACC 220 Intermediate Accounting I	3	
ACCT302: Intermediate Accounting II	ACC 221 Intermediate Accounting II	3	
ACCT303: Intermediate Accounting III			3
ACCT400: Auditing			3
ACCT401: Cost Accounting	ACC 225 Cost Accounting	3	
ACCT420: Individual Federal Taxes	ACC 129 Individual Income Taxes	3	
Select 3 Courses from the following:			
ACCT202: Introduction to Payroll	ACC 140 Payroll Accounting	2	
ACCT300: Financial Accounting			3
ACCT305: Accounting Information Systems	ACC 151 Acct Spreadsheet Appl	2	
ACCT406: Managerial/Cost-Accounting			3
ACCT415: Law for Accountants			3
ACCT410: Governmental and Nor-for-Profit-Accounting			3
Final Program Requirement (3 Credits Required)		0	3
ACCT499: Senior Seminar in Accounting	MUST BE TAKEN AS FINAL COURSE		3
120 Credits Needed for Graduation		63	57

*Credit variances in academic placement and credit award can occur based on student course selections and APUS' program requirements.

**Any transferable course not used to fulfill General Education or Major/Concentration requirements may be taken. Please note remedial/developmental and vocational credit is not transferrable.

Note: In order to transfer courses to APUS, the student must earn a grade of "C" or better.