American Public University System American Military University | American Public University



BLUE RIDGE COMMUNITY & TECHNICAL COLLEGE (BRCTC) A.A.S. ACCOUNTING - PROFESSIONAL ACCOUNTING TRACK TO AMERICAN PUBLIC UNIVERSITY SYSTEM (APUS) **B.S. ACCOUNTING** TRANSFER GUIDE

| APUS DEGREE REQUIREMENTS | BRCTC COURSES | CREDITS APPLIED | CREDITS NEEDED AT APUS |
|--|--|----------------------|------------------------|
| | | | |
| General Education Requirements (30 Credits Required) | | 27 | 3 |
| Communication: Writing, Oral, & Multimedia (COMM) (9 Credits Required) | | 6 | 3 |
| COMM120: Information and Digital Literacy (Required) | | | 3 |
| ENGL110: Making Writing Relevant (Required) | ENGL 101 - Written English | 3 | |
| APUS General Education COMM Course Choice | ENGL 102 - Writing for the Arts & Hum (APUS ENGL102/200) | 3 | |
| Arts & Humanities (ARHU) (6 Credits Required) | | 6 | 0 |
| APUS General Education ARHU Course Choice | BRCTC Gen Ed Option* MUSC 111 (APUS MUSI200) or ART 103 (APUS ARTH200) | 3 | |
| APUS General Education ARHU Course Choice | COMM 202 - Fundamentals of Speech (APUS COMM200) | 3 | |
| History (HIST) (3 Credits Required) | | 3 | 0 |
| APUS General Education HIST Course Choice | BRCTC Gen Ed Option* HIST 101 (APUS HIST111) or HIST 102 (APUS HIST112) | 3 | |
| Civics, Political & Social Sciences (SSPS) (6 Credits Required) | | 6 | 0 |
| ECON201 Microeconomics for Business or ECON202 Macroeconomics for Business (Required) | ECON 205 - Principles of Macroeconomics (APUS ECON202) | 3 | |
| APUS General Education SSPS Course Choice | BRCTC Gen Ed Option* PSYC 203 (APUS PSYC101) or SOCI 203 (APUS SOCI111) | 3 | |
| Mathematics and Applied Reasoning (MAAR) (3 Credits Required) | | 3 | 0 |
| MATH110: College Algebra (Required) | BRCTC Gen Ed Option* (APUS recommends MATH 105 Algebra) | 3 | |
| Natural Sciences with Lab (NASC) (3 Credits Required) | | 3 | 0 |
| APUS General Education NASC Course Choice | BRCTC SC Option* | 3 | |
| Electives (18 Credits Required) | | 18 | 0 |
| Choose any additional courses to meet degree requirements** | LGST 212 - Business Law | 3 | |
| | ACCT 150 - Intro to Accounting Profession | 1 | |
| | BRCTC SC Option* - split | 5 | |
| | ECON 206 - Principles of Microeconomics (APUS ECON101/201) | 3 | |
| | BRCTC Professional Accounting Track Option* | 3 | |
| | GSPE 210 - Fitness for Life | 3 | |
| | MATH 114 - Elementary Probability & Statistics (APUS MATH120) | excessive credit - 3 | |

| Major Requirements (42 Credits Required) | | 6 | 36 |
|--|--|----|----|
| MATH111: College Trigonometry | | | 3 |
| MATH225: Calculus | | | 3 |
| ACCT100: Accounting I (Prerequisite: MATH110) | ACCT 201 - Principles of Accounting I | 3 | |
| ACCT101: Accounting II (Prerequisite: ACCT100) | ACCT 202 - Principles of Accounting II | 3 | |
| ITCC111: Basic Productivity Applications | | | 3 |
| ITCC112: Advanced Productivity Applications | | | 3 |
| MKTG201: Fundamentals of Marketing | | | 3 |
| BUSN310: Business Theory | | | 3 |
| BUSN311: Law and Ethics in the Business Environment | | | 3 |
| BUSN312: Operations Research (Prereq: MATH110, MATH111, or MATH225) | | | 3 |
| FINC400: Principles of Financial Management | | | 3 |
| MATH302: Statistics (Prereqs: MATH110, MATH111, MATH120, or MATH225) | | | 3 |
| MGMT310: Principles and Theory of Management | | | 3 |
| MGMT314: Management Ethics | | | 3 |
| General Concentration Requirements (27 Credits Required) | | 6 | 21 |
| ACCT301: Intermediate Accounting I | | | 3 |
| ACCT302: Intermediate Accounting II | | | 3 |
| ACCT303: Intermediate Accounting III | | | 3 |
| ACCT400: Auditing | | | 3 |
| ACCT401: Cost Accounting | | | 3 |
| ACCT420: Individual Federal Taxes | ACCT 261 - Individual Taxation | 3 | |
| Select 3 Courses from the following: | | 3 | 6 |
| ACCT202: Introduction to Payroll | | | 3 |
| ACCT300: Financial Accounting | | | 3 |
| ACCT305: Accounting Information Systems | BRCTC Accounting Core Option* (APUS recommends ACCT 280) | 3 | |
| ACCT406: Managerial/Cost-Accounting | | | 3 |
| ACCT415: Law for Accountants | | | 3 |
| ACCT410: Governmental and Nor-for-Profit- | | | 3 |
| 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 | | 57 | 63 |

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

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

^{**}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.