

First Semester Courses			
Course	Prerequisite and other information	Credits	Grade
ACC 201 Financial Accounting	Recommended Preparation: ICS 100 or ICS 101; qualification for MATH 24 or higher; ENG 22 or higher	3	
ACC 132 Payroll and Hawaii General Excise Taxes	Recommended Preparation: ICS 100 or ICS 101; ACC 201	3	
Bus 120 Introduction to Business	None	3	
ICS 100 Computing Literacy and Applications, or ICS 101 Digital Tools for the Information World	None Recommended Preparation: Keyboarding experience; credit or qualification for ENG 100, ENG 160 or ESL 100; credit or qualification for MATH 103 or higher level mathematics	3	
eBus 101 Teamwork Fundamentals	Recommended Preparation: Credit or concurrent enrollment in ENG 22 or qualification for ENG 100 or equivalent course; qualification for MATH 24 or higher level math course; ICS 100 or ICS 101 or equivalent	3	

Second Semester Courses			
Course	Prerequisite and other information	Credits	Grade
ACC 202 Managerial Accounting	Prerequisite: ACC 201 or both ACC 124 and ACC 125 Recommended Preparation: ICS 100 or ICS 101	3	
ACC 134 Individual Income Taxes	Recommended Preparation: ICS 100 or ICS 101	3	
ACC 150 QuickBooks® for Hawaii Businesses	Recommended Preparation: ICS 100 or ICS 101; ACC 201	3	
ENG 100 Composition I, or ESL 100 Expository Writing: A Guided Approach, or ENG 160 Business and Technical Writing, or ENG 209 Business & Managerial Writing	Prerequisite(s): ENG 22 with a grade of "C" or higher, or qualification for ENG 100 on the KCC placement instrument Prerequisite(s): Qualification for ESL 100 on the KCC placement instrument, or a grade of "C" or higher in ENG 22, or successful completion of ESOL 94, or instructor recommendation Prerequisite(s): A grade of "C" or higher in ENG 22 or qualification for ENG 100 on the KCC placement test Prerequisite(s): A grade of "C" or higher in ENG 100, ENG 160 or ESL 100	3	
AS / AH A.S. Arts & Humanities Elective Recommended: SP 251	See Advisor if you plan to transfer to a University	3	

Third Semester Course			
Course	Prerequisite and other information	Credits	Grade
ACC 137 Business Income Taxes	Recommended Preparation: ICS 100 or ICS 101; ACC 134; ACC 201; ACC 202	3	
ACC 155 Advanced Excel® for Businesses	Prerequisite(s): Credit or concurrent enrollment in ICS 100 or ICS 101 Recommended Preparation: ACC 202	3	
BUS 100 Business Math, or BUS 250 Applied Math in Business, or MATH 103 Fundamentals of College Algebra, or higher level mathematics	Prerequisite(s): A grade of "A" in MATH 24, or a grade of "C" or higher in MATH 25, or a grade of "C" or higher in MATH 81, or tested placement at MATH 100 or higher level math; qualification for ENG 22 or ESOL 94 Prerequisite(s): Qualification for MATH 135 Recommended Preparation: Qualification for ENG 100 or ESL 100; ICS 100 or ICS 101 Prerequisite(s): A grade of "C" or higher in MATH 25 or a KCC Placement Test recommendation of MATH 103	3	
BLAW 200 Legal Environment of Business	None	3	
AS / SS A.S. Social Science Elective Recommended: ECON 120	See Advisor if you plan to transfer to a University	3	

Fourth Semester Courses			
Course	Prerequisite and other information	Credits	Grade
ACC 293V Accounting Internship	Satisfactory completion of any Accounting program Certificate of Completion or higher level certificate/degree, or consent of program coordinator or instructor	3	
ACC 251 (any alpha) Midrange Accounting Applications	Prerequisite: ACC 150 or approval of the instructor or Business Education Chair Recommended Preparation: ACC 202; Credit/Concurrent registration in ACC 231	3	
ACC 231 (any alpha) Professional Skills	Credit/Current enrollment in ACC 202 or approval of instructor or approval of the Business Education Chairperson	3	
AS / NS A.S. Natural Science Elective (100 level or higher)	See catalog for prerequisite information	3	
Business Elective	See list on reverse side	3	

Please note: A grade of "C" or higher is required in all Accounting courses in order to fulfill the requirements for the A.S. degree. Student must earn a Grade Point Ratio (GPR) of 2.0 or higher for all courses applicable toward the degree.

Accounting Majors who are considering transferring to a university should consult with their Business Advisor about the specific applicability of KCC courses to their Bachelor's degree program. Not all courses offered in the Accounting program at KCC will apply toward graduation at the University of Hawaii at Manoa, but may apply towards degrees at other universities.

University of Hawai'i • Kapi'olani Community College

Business Education Department

Accounting Certificates

Certificate of Completion – Payroll Preparer				
Course	Prerequisite and other information	Credits	Grade	Comments
ACC 201 Financial Accounting	Recommended Preparation: ICS 100 or ICS 101; qualification for MATH 24 or higher; ENG 22 or higher	3		
ACC 132 Payroll and Hawaii General Excise Taxes	Recommended Preparation: ICS 101 or ICS 100; ACC 201	3		
ACC 150 QuickBooks® for Hawaii Businesses	Recommended Preparation: ICS 100 or ICS 101; ACC 201	3		
ACC 155 Advanced Excel® for Businesses	Prerequisite(s): Credit or concurrent enrollment in ICS 100 or ICS 101 Recommended Preparation: ACC 202	3		
ICS 100 Computing Literacy and Applications, Or ICS 101 Digital Tools for the Information World	None Recommended Preparation: Keyboarding experience; credit or qualification for ENG 100, ENG 160 or ESL 100; credit or qualification for MATH 103 or higher level mathematics	3		
Total Credits		15		

Certificate of Completion – Tax Preparer				
Course	Prerequisite and other information	Credits	Grade	Comments
ACC 201 Financial Accounting	Recommended Preparation: ICS 100 or ICS 101; qualification for MATH 24 or higher; ENG 22 or higher	3		
ACC 202 Managerial Accounting	Prerequisite: ACC 201 or both ACC 124 and ACC 125 Recommended Preparation: ICS 100 or ICS 101	3		
ACC 132 Payroll and Hawaii General Excise Taxes	Recommended Preparation: ICS 101 or ICS 100; ACC 201	3		
ACC 134 Individual Income Taxes	Recommended Preparation: ICS 100 or ICS 101	3		
ACC 137 Business Income Taxes	Recommended Preparation: ICS 100 or ICS 101; ACC 134; ACC 201; ACC 202	3		

Certificate of Achievement in Accounting				
Course	Prerequisite and other information	Credits	Grade	Comments
ACC 201 Financial Accounting	Recommended Preparation: ICS 100 or ICS 101; qualification for MATH 24 or higher; ENG 22 or higher	3		
ACC 202 Managerial Accounting	Prerequisite: ACC 201 or both ACC 124 and ACC 125 Recommended Preparation: ICS 100 or ICS 101	3		
ACC 132 Payroll and Hawaii General Excise Taxes	Recommended Preparation: ICS 100 or ICS 101; ACC 201	3		
ACC 134 Individual Income Taxes	Recommended Preparation: ICS 100 or ICS 101	3		
ACC 137 Business Income Taxes	Recommended Preparation: ICS 100 or ICS 101; ACC 134; ACC 201; ACC 202	3		
ACC 150 QuickBooks® for Hawaii Businesses	Recommended Preparation: ICS 100 or ICS 101; ACC 201	3		
ACC 155 Advanced Excel® for Businesses	Prerequisite(s): Credit or concurrent enrollment in ICS 100 or ICS 101 Recommended Preparation: ACC 202	3		
BUS 100 Business Math, or BUS 250 Applied Math in Business, or MATH 103 Fundamentals of College Algebra, or higher level mathematics	Prerequisite(s): A grade of "A" in MATH 24, or a grade of "C" or higher in MATH 25, or a grade of "C" or higher in MATH 81, or tested placement at MATH 100 or higher level math; qualification for ENG 22 or ESOL 94 Prerequisite(s): Qualification for MATH 135 Recommended Preparation: Qualification for ENG 100 or ESL 100; ICS 100 or ICS 101 Prerequisite(s): A grade of "C" or higher in MATH 25 or a KCC Placement Test recommendation of MATH 103	3		
ENG 100 Composition I, or ESL 100 Expository Writing: A Guided Approach, or ENG 160 Business and Technical Writing, or ENG 209 Business & Managerial Writing	Prerequisite(s): ENG 22 with a grade of "C" or higher, or qualification for ENG 100 on the KCC placement instrument Prerequisite(s): Qualification for ESL 100 on the KCC placement instrument, or a grade of "C" or higher in ENG 22, or successful completion of ESOL 94, or instructor recommendation Prerequisite(s): A grade of "C" or higher in ENG 22 or qualification for ENG 100 on the KCC placement test Prerequisite(s): A grade of "C" or higher in ENG 100, ENG 160 or ESL 100	3		
ICS 100 Computing Literacy and Applications, Or ICS 101 Digital Tools for the Information World	None Recommended Preparation: Keyboarding experience; credit or qualification for ENG 100, ENG 160 or ESL 100; credit or qualification for MATH 103 or higher level mathematics	3		
Total		30		
Total Credits		15		

Please note: A grade of "C" or higher is required in all Accounting courses in order to fulfill the requirements for certificates. Student must earn a Grade Point Ratio (GPR) of 2.0 or higher for all courses applicable towards certificates. Students are encouraged to complete and apply for these certificates. These courses can be used towards fulfilling requirements for the Associate in Science Accounting degree. Any certificate qualifies students for the ACC 293V course.