

**EASTERN WEST VIRGINIA COMMUNITY & TECHNICAL COLLEGE (EWVC&TC)**  
**A.A.S. ACCOUNTING**  
**TO AMERICAN PUBLIC UNIVERSITY SYSTEM (APUS)**  
**B.S. ACCOUNTING**  
**TRANSFER GUIDE**

APUS DEGREE REQUIREMENTS	EWVC&TC COURSES	CREDITS APPLIED	CREDITS NEEDED AT APUS
<b>General Education Requirements (30 Credits Required)</b>		<b>18</b>	<b>12</b>
<b>Communication: Writing, Oral, &amp; Multimedia (COMM)</b> <b>(9 Credits Required)</b>		<b>6</b>	<b>3</b>
COMM120: Information and Digital Literacy <i>(Required)</i>			3
ENGL110: Making Writing Relevant <i>(Required)</i>	ENL 101 English Composition I	3	
APUS General Education COMM Course Choice	EWVC&TC BUS 203 / ENL 102 Option (APUS ENGL226 / ENGL115)	3	
<b>Arts &amp; Humanities (ARHU)</b> <b>(6 Credits Required)</b>		<b>0</b>	<b>6</b>
APUS General Education ARHU Course Choice			3
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<b>History (HIST)</b> <b>(3 Credits Required)</b>		<b>0</b>	<b>3</b>
APUS General Education HIST Course Choice			3
<b>Civics, Political &amp; Social Sciences (SSPS)</b> <b>(6 Credits Required)</b>		<b>6</b>	<b>0</b>
ECON201 Microeconomics for Business or ECON202 Macroeconomics for Business <i>(Required)</i>	EWVC&TC ECN 201 / ECN 202 Option (APUS ECON202 / ECON201)	3	
APUS General Education SSPS Course Choice	EWVC&TC ECN 201 / ECN 202 Option (APUS ECON202 / ECON201)	3	
<b>Mathematics and Applied Reasoning (MAAR)</b> <b>(3 Credits Required)</b>		<b>3</b>	<b>0</b>
MATH110: College Algebra <i>(Required)</i>	EWVC&TC Accounting Elective Options* (APUS recommends MTH 135)	3	
<b>Natural Sciences with Lab (NASC)</b> <b>(3 Credits Required)</b>		<b>3</b>	<b>0</b>
APUS General Education NASC Course Choice	EWVC&TC Science Elective*	3	
<b>Electives (18 Credits Required)</b>		<b>9</b>	<b>9</b>
Choose any additional courses to meet degree requirements**	CIS 114 Introduction to Computer Applications and Concepts (APUS ITCC200)	3	
	EWVC&TC Capstone / Internship Option	3	
	BUS 101 Introduction to Business (APUS BUSN100)	3	
<b>Major Requirements (42 Credits Required)</b>		<b>18</b>	<b>24</b>
MATH111: College Trigonometry	EWVC&TC Math Elective* (APUS recommends MTH 136)	3	
MATH225: Calculus			3
ACCT100: Accounting I <i>(Prerequisite: MATH110)</i>	ACC 120 Principles of Accounting I	3	
ACCT101: Accounting II <i>(Prerequisite: ACCT100)</i>	ACC 121 Principles of Accounting II	3	
ITCC111: Basic Productivity Applications			3
ITCC112: Advanced Productivity Applications	CIS 119 Spreadsheet Software	3	
MKTG201: Fundamentals of Marketing			3
BUSN310: Business Theory			3

BUSN311: Law and Ethics in the Business Environment	BUS 206 Business Law	3	
BUSN312: Operations Research (Prerequisite: MATH110, MATH111, or MATH225)			3
FINC400: Principles of Financial Management	EWVC&TC Accounting Elective Options* (APUS recommends FIN 231)	3	
MATH302: Statistics (Prerequisite: MATH110, MATH111, MATH120, or MATH225)			3
MGMT310: Principles and Theory of Management			3
MGMT314: Management Ethics			3
<b>General Concentration Requirements (27 Credits Required)</b>		<b>15</b>	<b>12</b>
ACCT301: Intermediate Accounting I	ACC 250 Intermediate Accounting I	3	
ACCT302: Intermediate Accounting II	ACC 251 Intermediate Accounting II	3	
ACCT303: Intermediate Accounting III			3
ACCT400: Auditing			3
ACCT401: Cost Accounting			3
ACCT420: Individual Federal Taxes	EWVC&TC Accounting Elective Options* (APUS recommends ACC 230)	3	
<b>Select 3 Courses from the following:</b>		<b>6</b>	<b>3</b>
ACCT202: Introduction to Payroll			3
ACCT300: Financial Accounting			3
ACCT305: Accounting Information Systems	ACC 240 Computerized Accounting	3	
ACCT406: Managerial/Cost-Accounting	EWVC&TC Accounting Elective Options* (APUS recommends ACC 235)	3	
ACCT415: Law for Accountants			3
ACCT410: Governmental and Nor-for-Profit-Accounting			3
<b>Final Program Requirement (3 Credits Required)</b>		<b>0</b>	<b>3</b>
ACCT499: Senior Seminar in Accounting	<b>MUST BE TAKEN AS FINAL COURSE</b>		3
<b>120 Credits Needed for Graduation</b>		<b>60</b>	<b>60</b>
<p>*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.  <b>Note:</b> In order to transfer courses to APUS, the student must earn a grade of "C" or better.</p>			