HAWAI'I COMMUNITY COLLEGE, 2025-2026

Accounting (ACCT) Program Requirements (AAS Overall [60 credits, cumulative GPA 2.0 required from all Courses]) (CA Overall [30 credits, cumulative GPA 2.0 required from all Courses]

Course	Course Name	Semester, Year & Grade	CA Credits	AAS Credits
First Semester				
* ACC 124	Principles of Accounting I		3	3
* ACC 132	Payroll and Hawai'i General Excise Taxes (offered Fall only)		3	3
BUSN 123	Word Processing for Business		3	3
** BUSN 188	Business Calculations		3	3
BUSN 164	Career Success (Social Env. Elective)		3	3
OR				
IS 101	Building Bridges to Self, College & Comm. (Social Env. Elective)		(3)	(3)
	First Semester Total		15	15
Second Semester				
* ACC 134	Individual Income Tax Preparation (offered Spring only);		3	3
* ACC 155	Spreadsheets in Accounting		3	3
* ACC 252	Using Quickbooks in Accounting		3	3
BUSN 178	Business Communications		3	3
** ENG 100	Composition I			3
OR				
ENG 100E	Composition I (ESL)			(3)
	Second Semester Total		15	15
Third Semester				
* ACC 201	Intro to Financial Accounting			3
ACC 193V or BUSN BUS 120 – Principles ECON 130 – Princip	ty Accounting (offered Fall only); 193V – Cooperative Education; of Business; les of Microeconomics; les of Macroeconomics;			3
BUSN 150	Introduction to Business Computing			3
OR				
ICS 101	Digital Tools for the Information World			(3)
MGT 124	Human Resource Management			3
** Communications -	- Choose 1 course from the following:			
SP 130 † Business a SP 151 † Personal a	nd Organization Communication;			3
· · ·	Third Semester Total		0	15

Fourth Semester				
* ACC 202	Intro to Managerial Accounting			3
* ACC 255	Using Spreadsheets in Accounting II (spring only)			3
* ACC 295	Accounting Capstone			3
ELECTIVE + Cultural Env., Natural Env., Social Env.				6
	Fourth Semester Total		0	15
GENERAL EDUCATION ELECTIVES				
Cultural Environment Elect	ive [1 COURSE REQUIRED – 3 cr.]			
ART 101, 105B, 105C, 107D, 108, 111, 112, 113, 114, 115, 120, 123, 125, 126, 159, 202, 209, 212, 214,				
217, 225, 227, 230, 243, 244,				
DNCE 153, 185, 190V, 285, 290V, ENG 103, 105, 204, 205 [†] (see JOUR 205), 215, 255, 256, 257A, 257E,				
HAW 101, 102, 201, 202, HI				
SSCI 160), HWST 100, 101,				
219, 230, 231, 260, 270, 272,				
ANTH 121), 235 [†] (see ANTH 235), MUS 102, PHIL 100, 101, 102, 120, 211, 213, 255, PSY 275,				
REL 150, 152, SP 231, 233, 2				
Natural Environment Elective [1 COURSE REQUIRED, 3 cr.]				
AG 122, 141, 164, 175, 175L, 200, 250, 260, ASTR 110, 281, BIOC 141, BIOL 100, 100L, 101, 101L,				
124, 124L, 156, 156L, 171, 171L, 172, 172L, BOT 101, 101L, 105, 105L, 130, 130L, CHEM 100, 100L, 151, 151L, 161, 161L, 162, 162L, ERTH 101, 101L, GEO 101, 101L, 170, 170L, 270, MICR 130, 140L,				
200L	PHYL 141, 141L, 142, 142L, PHYS 100, 100L, 105, ZOOL 101, 101L, 200,			
2001	Total Cuedita		20	60
Total Credits			30	60

Courses completed that do not apply to major

Course	Sem., Yr. & Grade	Course	Sem., Yr. & Grade

Special Instructions

- * No grade below "C" will be counted toward graduation.
- ** Meets the competency requirement in mathematics or communications.
- + Earn 9 credits total by selecting one 3-credit general elective course from each of the three areas: Cultural Environment, Natural Environment, Social Environment
- † These courses are cross-listed but will only count once for graduation requirements.

Big Island high school students may be eligible to receive free credit by articulation if they have taken the associated course(s) in high school. Please check with your high school teacher or counselor or Hawai'i CC counselor or Accounting advisor.