

Datatel Program Code	ACC.AAB
COTC Major Number	001020
CIP Code	52.0301

A grade of C (2.00) or better is required for all Accounting Technology courses listed as prerequisites for advanced courses.

The student who successfully completes the courses listed below on this Plan of Study will earn an Associate of Applied Business Degree in Accounting Technology, Forensic Accounting Option.

KEY: * Indicates this course has a prerequisite; please see the Course Description Section on the COTC Web Page
 NT - Indicates this course fulfills a Non-Technical Course Requirement on this Plan of Study
 NT Elec - Indicates Elective Choice in the Non-Technical course requirement category
 T - Indicates this course fulfills a Technical Course Requirement on this Plan of Study
 T Elec - Indicates Elective Choice in the Technical course requirement category

TAG, C-TAG, OTM - Designation in this column indicates this course has been approved by the Ohio Board of Regents as a Transfer Assurance Guide (TAG), Career Technical Assurance Guide (C-TAG), or Ohio Transfer Module (OTM) course. Please follow this link on the COTC web site for more information: <http://www.cotc.edu/current-students/tags-transfer-module/Pages/index.aspx>

Course Name	Course Title	Course Credit Hours	Weekly Contact Hours	Tech, Non-Tech or Elective	Semester(s) Course Offered	SEM Course Approved As A TAG, C-TAG or OTM	Equivalent Quarter Course	Equivalent Quarter Cr Hrs
SEMESTER 1								
ACCT-111	Financial Accounting	3.00	4.00	T	AU	TAG	ACC-2113 & ACC-2114	5.00 & 5.00
* ENGL-110	Composition I	3.00	3.00	NT	SM,AU,SP	OTM	COM-1535	4.00
IDS-100	Campus Connections	1.00	2.00	NT	SM,AU,SP	----	None	----
BUS-155	Spreadsheet Applications	3.00	4.00	T	AU	----	BMS-2037 & BMS-2038	3.00 & 3.00
	Non-Technical Elective: Arts & Humanities	3.00	3.00	NT Elec	See Choices Below			
	Non-Technical Elective: Math	3.00	3.00	NT Elec	See Choices Below			
	TOTAL CREDIT & CONTACT HOURS	16.00	19.00					
SEMESTER 2								
* ACCT-122	Introductory Managerial Accounting	3.00	3.00	T	SP	----	ACC-2120	5.00
* ACCT-127	Computerized Accounting	3.00	5.00	T	SP	-----	ACC-2116 & ACC-2126	2.00 & 3.00
* ACCT-244	Individual Taxation	3.00	3.00	T	SP	-----	ACC-2126	4.00
* ENGL-111	Composition II	3.00	3.00	NT	SM,AU,SP	OTM	COM-1536	4.00
	Non-Technical Elective - Lab Science	4.00	5.00	NT	See Choices Below			
	TOTAL CREDIT & CONTACT HOURS	16.00	19.00					
SEMESTER 3								
* ACCT-231	Intermediate Accounting I	4.00	5.00	T	AU	-----	ACC-2172 & ACC-2173	4.00 & 4.00
* ACCT-235	Payroll Accounting	2.00	3.00	T	AU	-----	ACC-2127	3.00
ECON-105	Principles of Micro-economics	3.00	3.00	NT	AU	TAG,OTM	BMT-2025	4.00
	Non-Technical Elective - Social & Behavioral Sciences	3.00	3.00	NT Elec	See Choices Below			
	Technical Elective - Option Choice	3.00	3.00	T Elec	See Choices Below			
	TOTAL CREDIT & CONTACT HOURS	12.00	14.00					
SEMESTER 4								
* ACCT-241	Intermediate Accounting II	4.00	5.00	T	SP	-----	ACC-2173 & ACC-2174	4.00 & 4.00
BUS-120	Business Law	3.00	3.00	NT	SP	TAG	BMT-2074	5.00
	Technical Elective - General	3.00	3.00	T Elec	See Choices Below			
	Technical Elective - Option Choice	3.00	3.00	T Elec	See Choices Below			
	Non-Technical Elective - Speech	3.00	3.00	NT Elec	See Choices Below			
	TOTAL CREDIT & CONTACT HOURS	16.00	17.00					

The College Reserves the Right to Change Curricula Without Notice.

Datatel Program Code	ACCFN.AAB
COTC Major Number	001022
CIP Code	52.0301

Total Semester Credit Hours Required for Completion of Degree	60.00
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Non-Technical Required Semester Credit Hours	29.00
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Technical Required Semester Credit Hours	31.00
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Course Name	Course Title	Course Credit Hours	Weekly Contact Hours	Tech, Non-Tech or Elective	Semester(s) Course Offered	SEM Course Approved As A TAG, C-TAG or OTM	Equivalent Quarter Course	Equivalent Quarter Cr Hrs
Non-Technical Electives - Arts and Humanities								
Total of 3.00 Semester Credit Hours Required to Complete this Degree								
* PHIL-100	Critical Thinking	3.00	3.00	NT Elec	SM,AU,SP	OTM	BHS-1006	3.00
* PHIL-150	Introduction to Philosophy	3.00	3.00	NT Elec	SM,AU,SP	----	None	----
* PHIL-200	Introduction to Ethics	3.00	3.00	NT Elec	SM,AU,SP	TAG,OTM	BHs-1340	3.00
Non-Technical Elective - Lab Science								
Total of 4.00 Semester Credit Hours Required to Complete this Degree								
BIO-105	Environmental Science	4.00	5.00	NT Elec	SM,AU,SP	OTM	BIO-1730	5.00
* BIO-120	General Biology	4.00	5.00	NT Elec	SM,AU,SP	TAG	BIO-1740	5.00
* BIO-121	Human Biology	4.00	5.00	NT Elec	SM,AU,SP	----	BIO-1745	5.00
Non-Technical Elective - Mathematics								
Total of 3.00 Semester Credit Hours Required to Complete this Degree								
* MATH-130	Introduction to Statistics	3.00	3.00	NT Elec	SM,AU,SP	OTM	MTH-1218	5.00
* MATH-140	College Algebra	3.00	3.00	NT Elec	SM,AU,SP	OTM	MTH-1215	5.00
Non-Technical Elective - Social and Behavioral Sciences								
Total of 3.00 Semester Credit Hours Required to Complete this Degree								
* PSYCH-100	Introduction to Psychology	3.00	3.00	NT Elec	SM,AU,SP	TAG,OTM	BHS-1376	5.00
* SOC-100	Introduction to Sociology	3.00	3.00	NT Elec	SM,AU,SP	TAG,OTM	BHS-1382	3.00
Non-Technical Elective - Speech								
Total of 3.00 Semester Credit Hours Required to Complete this Degree								
SPCH-100	Fundamentals of Communication	3.00	3.00	NT Elec	SM,AU,SP	TAG,OTM	COM-1534	4.00
SPCH-205	Public Speaking	3.00	3.00	NT Elec	SM,AU,SP	TAG	COM-1504	3.00
SPCH-210	Small Group Communications	3.00	3.00	NT Elec	SM,AU,SP	TAG	COM-1523	3.00
Technical Elective - General								
Total of 3.00 Semester Credit Hours Required to Complete this Degree								
* ACCT-246	Governmental Accounting	3.00	3.00	T Elec	SP	----	ACC-2139	4.00
* ACCT-247	Auditing	3.00	3.00	T Elec	SP	----	ACC-2161	5.00
* ACCT-197-199	Special Topics in Accounting	0.50-3.00	0.50-3.00	T Elec	SP	----	None	----
* ACCT-297-299	Special Topics in Accounting	0.50-3.00	0.50-3.00	T Elec	SP	----	None	----
* ENGRCH-105	Introduction to the Oil & Gas Industry	3.00	4.00	T Elec	SP	----	None	----
Technical Elective - OPTION CHOICE								
Total of 6.00 Semester Credit Hours Required to Complete this Degree;								
Students may Choose two courses from LIST A or two courses from List B to Complete this Requirement								
Technical Elective - LIST A - Fraud Accounting Track								
* ACCT-239	Fraud Examination	3.00	4.00	T	AU	-----	FOR-5553	3.00
* ACCT-249	Forensic Accounting	3.00	4.00	T	SP	-----	None	----
Technical Elective - LIST B - General Accounting Track								
* ACCT-123	Principles of Finance	3.00	4.00	T	SP	-----	ACC-2132	3.00
* ACCT-232	Cost Management	3.00	4.00	T	AU	-----	ACC-2128	5.00