

This program roadmap represents one possible pathway to complete the program. **Please see a counselor** to create an education plan that is customized to meet your needs. This roadmap is not a guarantee of course availability or financial aid applicability. For counseling appointments call 916.608.6510. **ATTENTION** General Education requirements changed beginning the 2025-2026 academic year. Please see [GE guidance page](#) for more information on the different pathways.

Total Units: 60

First Year

Semester 1

16 Units

COURSE	UNITS	PRE-REQS^	SEMESTERS OFFERED*	GE AREA
ACCT 301 Financial Accounting	4		F, S	
ENGL C1000 College Composition or BUS 310 Business Communications	3		F, S	L1A
ECON C2002 Principles of Macroeconomics	3		F, S	L4
STAT C1000 Introduction to Probability and Statistics	4		F, S	L2
BUSTEC 362 Comprehensive Electronic Spreadsheets	2		F, S	

Semester 2

15 Units

COURSE	UNITS	PRE-REQS^	SEMESTERS OFFERED*	GE AREA
ACCT 311 Managerial Accounting	4	ACCT 301	F, S	
BUS 340 Business Law	3		F, S	
ACCT 103 Intermediate Accounting - Part I	4	ACCT 301	F, S	

Notes:

ATTENTION: General Education requirements changed beginning the 2025-2026 academic year. Please see [GE guidance page](#) for more information on the different pathways. For the previous academic year see [General Education requirements](#).

- FLC 2025-2026 [AA/AS](#) General Education requirements.
- A degree applicable elective is defined as any class with a course number between 100 and 499.
- Some English and math courses have support courses (co-requisites). See your assessment results for more details.
- Students may earn credit for College Entrance Board Advanced Placement (AP) tests with scores of 3, 4, or 5. AP scores can be used to meet Folsom Lake College associate degree general education , CSU,UC, and other 4 year University requirements --Check with your counselor to determine whether these test results will be accepted at the transfer institution of your choice.

Zero Textbook Costs (ZTC):

COURSE	UNITS	PRE-REQS^	SEMESTERS OFFERED*	GE AREA
Living Skills: Physical Education	1		F, S	L7A
Ethnic Studies	3		F, S	L6

Second Year

Semester 3

15 Units

COURSE	UNITS	PRE-REQS^	SEMESTERS OFFERED*	GE AREA
Arts and Humanities	3		F, S	L3
ACCT 104 Intermediate Accounting - Part II	4	ACCT 301	F, S	
ACCT 341 Computerized Accounting or ACCT 342 Accounting Information Systems (SAP)	3 3	ACCT 301	F, S	
Natural Science	3		F, S	L5
Degree Applicable Elective	2		F, S	

Semester 4

14 Units

COURSE	UNITS	PRE-REQS^	SEMESTERS OFFERED*	GE AREA
ACCT 111 Cost Accounting	3	ACCT 311	F, S	
Oral Communication and Critical Thinking	3		F, S	L1B
ACCT 107 Auditing	3	ACCT 301	F, S	
Living Skills: Life Development Skills	2		F, S	L7B
Degree Applicable Elective	3		F, S	

The Zero Textbook Costs designation and logo are added to any course that provides free access to all required instructional materials. These are typically shared with students through Canvas. Courses that are designated as ZTC may still require students to purchase supplemental materials such as lab coats, a calculator, art supplies, etc. See full definitions and searching tips on the [Zero Textbook Costs page](#) of the college website.