



Accounting A.B.

Career Community: Business

Curriculum Code: 0162

Effective: Fall 2023 – Summer 2028

Purpose of Major

This major is designed for students wishing to work in the field of Accounting on completion of the Associate of Business degree. Graduates of this degree/major are qualified to work as a paraprofessional in most areas of accounting, such as financial reporting, cost accounting, governmental accounting, tax preparation, and auditing. Typically, paraprofessionals work under the supervision of a professional accountant, but may be doing essentially the same type of work. Job titles include bookkeeper, accounting clerk, and tax preparer, among others.

Not all courses in this program transfer to all institutions. Students who also wish to transfer to a four-year institution should select the coursework indicated for that institution, and may also complete the coursework for a Business, Enhanced AB degree. This allows completion of credits required for employment and of additional requirements for the Bachelor's. Institutions accepting coursework for the Business, Enhanced AB, Accounting Pathway include Davenport University, Eastern Michigan University, Ferris State University (Business Administration – Professional Track), Northwood University, Oakland University, and Siena Heights University.

Milestone

In addition to the required General Education courses in Math and English, completion of ACCG 210 and ACCG 211 with a 2.0 or higher is a key component for success in completing this program. Knowledge obtained in these courses is the foundation for learning in other required courses. Students are encouraged to contact their faculty if they need additional assistance with learning the concepts presented in these courses.

Contact Information

For further information, including career options, course substitutions and waivers, etc., contact the School of Business, Gannon Building, Room 1222, telephone number 517-483-1546 or the Academic Advising Department, Gannon Building – Star Zone, telephone number 517-483-1904.

General Education – Applied Degrees, Recommended Courses

Select courses as indicated for specific transfer institutions. These courses are preferred General Education courses listed on Transfer Articulation agreements. The recommended courses in each General Education category also meet Michigan Transfer Agreement (MTA) requirements. If no course is indicated, choose from the list of options under [General Education](#). A minimum grade of 2.0 is required for each General Education course.

- English Composition or Applied English
Business Career Community courses meet this requirement.

- English Composition (second course) or Communication or Applied Communication Business Career Community Courses meet this requirement.
- Humanities and Fine Arts or Social Science or Applied Social Science Business Career Community Courses meet this requirement.
- Mathematics or Applied Mathematics Business Career Community Courses meet this requirement.
- Natural Sciences Lab or Applied Science and Technology Lab Program of Study Required Courses meet this requirement.

Business Career Community Required Courses – *These courses are required for all Business programs. Some courses meet General Education requirements for Michigan Transfer Agreement (MTA). A minimum of 2.0 is required to transfer to other colleges (some colleges, and some programs within colleges, require a higher grade in a course.)*

| Course Code | Course Title | Credit / Billing Hours |
|--|---|-------------------------|
| ACAD 100 | First-Year Experience | 1 / 1 |
| ACCG 210 | Principles of Financial Accg | 4 / 4 |
| BUSN 118 | Introduction to Business | 3 / 3 |
| COMM 110 or COMM 130 | Communication in the Workplace Fundamentals Public Speaking | 3 / 3 3 / 3 |
| ECON 201 | Principles of Economics-Micro | 4 / 4 |
| ENGL 121 or ENGL 131 | Composition I Honors Composition I | 4 / 4 4 / 4 |
| LEGL 215 | Business Law-Basic Principles | 3 / 3 |
| MATH 119 or MATH 120 or STAT 170 | Math – Applications for Living College Algebra Introduction to Statistics | 4 / 4 4 / 4 4 / 4 |
| MGMT 225 | Principles of Mgmt/Leadership | 3 / 3 |
| MKTG 200 | Principles of Marketing | 3 / 3 |

Notes:

ACAD 100 may be waived when students meet one of the following College-approved waiver criteria:

- Completion of 12 college-level credits with minimum grades of 2.0 shown on the LCC transcript (including transfer, if applicable), or
- Employment in the field of, or a field related to, the degree being sought, or
- For Health Careers students, successful completion of CHSE 100.

Students wishing to waive ACAD 100 should contact their advisor.

For students not considering transfer as an option, MGMT 234 - Diversity in the Workplace, may be substituted for ECON 201 using the Course Substitution process. MGMT 234 meets LCC General Education requirements for Applied Degrees – Humanities or Social Science or Applied Social Science. MGMT 234 does not meet Michigan Transfer Agreement (MTA) Social Science requirements for transfer as a General Education course.

For future transfer to:

- Davenport University choose COMM 110 and STAT 170.
- Eastern Michigan University choose STAT 170.
- Northwood University and Oakland University choose MATH 120.
- Ferris State University choose COMM 130 and STAT 170.
- Sienna Heights University choose STAT 170.

Program of Study Required Courses - *A minimum of 2.0 is required to transfer to other colleges (some colleges, and some programs within colleges, require a higher grade in a course.)*

| Course Code | Course Title | Credit / Billing Hours |
|-------------------------|--|------------------------|
| ACCG 160 | Payroll Systems and Taxes | 2 / 2 |
| ACCG 161 | Accounting with Quickbooks | 2 / 2 |
| ACCG 211 | Principles of Managerial Accg | 4 / 4 |
| ACCG 215 | Financial Data Analytics | 4 / 4 |
| ACCG 220 | Intermediate Accounting I | 4 / 4 |
| ACCG 221 | Intermediate Accounting II | 4 / 4 |
| ACCG 230 | Cost/Managerial I | 4 / 4 |
| ACCG 240 | Federal Income Tax I | 4 / 4 |
| ACCG 245 or ACCG 271 | Accounting Internship Principles of Finance | 2 / 2 3 / 3 |

Note: For future transfer choose ACCG 271.

Program of Study Required Courses, Limited Choice – Natural Sciences Lab or Applied Science and Technology Lab - *Select one course as indicated for each transfer institution. If a specific course is not indicated for the institution you are considering, or if transfer is not your goal, select any recommended course.*

| Course Code | Course Title | Credit / Billing Hours |
|-------------|--------------------------------|------------------------|
| ANTH 275 | Biological Anthropology | 4 / 4 |
| ANTH 280 | Forensic Anthropology | 3 / 3 |
| ASTR 201 | Introductory Astronomy | 4 / 5 |
| BIOL 120 | Environmental Science | 4 / 6 |
| BIOL 121 | Biol Foundation for Physiology | 4 / 6 |
| BIOL 125 | Introductory Biology | 4 / 6 |
| BIOL 127 | Cell Biology | 4 / 6 |
| BIOL 128 | Organismal Biology | 4 / 6 |
| BIOL 145 | Intro Anatomy and Physiology | 4 / 6 |

| Course Code | Course Title | Credit / Billing Hours |
|--------------------------|--|------------------------|
| BIOL 201 | Human Anatomy | 4 / 6 |
| BIOL 202 | Human Physiology | 4 / 5 |
| BIOL 203 and BIOL 204 | Microbiology Microbiology Laboratory | 3 / 3 1 / 3 |
| BIOL 210 | Natural Resource Conservation | 4 / 6 |
| BIOL 260 | Botany | 4 / 6 |
| BIOL 265 | Zoology | 4 / 6 |
| CHEM 135 | Chemistry in Society | 4 / 5 |
| CHEM 151 and CHEM 161 | General Chemistry Lecture I General Chemistry Lab I | 4 / 4 1 / 3 |
| CHEM 152 and CHEM 162 | General Chemistry Lecture II General Chemistry Lab II | 3 / 3 1 / 3 |
| CHEM 182 and CHEM 192 | Introductory Organic Chemistry Intro Organic Chem Lab | 3 / 3 1 / 3 |
| CHEM 262 | Quantitative Analysis | 3 / 6 |
| CHEM 272 | Organic Chemistry Laboratory | 2 / 6 |
| GEOG 220 | Weather, Forecasting & Climate | 4 / 4 |
| GEOG 221 | Physical Geography | 4 / 4 |
| GEOL 221 | Physical Geology | 4 / 6 |
| GEOL 222 | Historical Geology | 4 / 6 |
| GEOL 230 | Environmental Geology | 4 / 6 |
| ISCI 121 | Physical Science Concepts | 4 / 6 |
| ISCI 131 | Integrated Physical Science | 4 / 6 |
| PHYS 120 | The Art of Physics | 4 / 5 |
| PHYS 200 | Intro to Applied Physics | 4 / 5 |
| PHYS 221 | Introductory Physics I | 4 / 6 |
| PHYS 222 | Introductory Physics II | 4 / 6 |
| PHYS 251 | Physics I with Calculus | 5 / 7 |
| PHYS 252 | Physics II with Calculus | 5 / 7 |

Notes:

For future transfer to:

- Central Michigan University choose BIOL 120 or CHEM 262.
- Eastern Michigan University choose ASTR 201 or BIOL 120 or BIOL 125 or CHEM 135 or GEOG 221 or ISCI 131.
- Northwood University choose BIOL 120.
- Siena Heights University choose BIOL 125.

Minimum Total Credit Hours

64 credits / 64 billing hours

Recommended Course Sequence

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|----------------------------------|
| Semester I |
| ACAD 100 |
| ACCG 210 – Milestone course |
| BUSN 118 |
| ENGL 121 or ENGL 131 |
| MATH 119 or MATH 120 or STAT 170 |

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|-----------------------------|
| Semester II |
| ACCG 160 |
| ACCG 161 |
| ACCG 211 – Milestone course |
| ACCG 215 |
| COMM 110 or COMM 130 |

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| Semester III |
| ACCG 220 |
| ACCG 230 |
| ECON 201 |
| LEGL 215 |
| MGMT 225 |

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| Semester IV |
| ACCG 221 |
| ACCG 240 |
| ACCG 245 or ACCG 271 |
| MKTG 200 |
| Limited Choice - Natural Sciences Lab or Applied Science and Technology Lab |

LCC makes every effort to limit revisions to the pathways during their effective timeframe. However, the College reserves the right to update certificate and degree title changes, and make course changes as needed, without prior notice.