

ACCOUNTING, ASSOCIATE OF APPLIED BUSINESS

Curriculum Code #0011

Effective May 2019

Division of Engineering, Business and Information Technologies (<http://catalog.lorainccc.edu/academic-programs/engineering-business-information-technologies>)

The accounting associate degree program prepares graduates for employment as accountants in business, industry and government. The program integrates software and the use of technology with various accounting concepts. Lorain County Community College has articulation agreements with colleges and universities including programs offered by Lorain County Community College's University Partnership.

First Year

Fall Semester		Hours
ACTG 151	ACCOUNTING I - FINANCIAL	4
ECNM 151	PRINCIPLES OF MACROECONOMICS	3
ENGL 161	COLLEGE COMPOSITION I	3
Select one of the following:		3
MTHM 158	QUANTITATIVE REASONING	
MTHM 168	STATISTICS ¹	
SDEV 101	COLLEGE 101 ²	1
Hours		14

Spring Semester

ACTG 152	ACCOUNTING II - MANAGERIAL ³	4
CMMC 151	ORAL COMMUNICATION	3
CISS 121	MICROCOMPUTER APPLICATIONS I	3
ECNM 152	PRINCIPLES OF MICROECONOMICS	3
ENGL 162	COLLEGE COMPOSITION II ³	3
Hours		16

Second Year

Fall Semester

ACTG 251	INTERMEDIATE ACCOUNTING I ³	4
ACTG 267	FEDERAL INCOME TAX PROCEDURES-INDIVIDUAL ³	4
BADM 165	LEGAL ENVIRONMENT OF BUSINESS	3
FNCE 251	BUSINESS FINANCE ³	3
Hours		14

Spring Semester

ACTG 252	INTERMEDIATE ACCOUNTING II ³	4
ACTG 265	COST ACCOUNTING ^{3,4}	3
Select one of the following:		3
BADM 251	PRINCIPLES OF MANAGEMENT ⁵	
MKRG 251	PRINCIPLES OF MARKETING ³	
Science with Lab Elective ⁶		4
Electives		2-3
Hours		16-17
Total Hours		60-61

- Students transferring to the Hiram College Lorain County Community College's University Partnership Accounting Program should take MTHM 168. Students transferring elsewhere should obtain transfer information from that institution.
- A student must register for the orientation course when enrolling for more than six credit hours per semester or any course that would result in an accumulation of 13 or more credit hours.
- Indicates that this course has a prerequisite.
- This course offers an opportunity for experiential learning.
- Students transferring to the Hiram College Lorain County Community College's University Partnership accounting program should take BADM 251.
- Science elective with lab selected from the general education (<http://catalog.lorainccc.edu/academic-information/general-education-outcomes>)/transfer module (<http://catalog.lorainccc.edu/academic-information/transfer-module-requirements>). Suggested electives are: BIOG 151, BIOG 152, PSSC 153. If transferring to Hiram other options are BIOG 159, BIOG 163 or ASTY 151.

Electives

Code	Title	Hours
ACTG 161	PAYROLL ACCOUNTING	3
ACTG 253	FORENSIC ACCOUNTING	3
ACTG 287	WORK-BASED LEARNING I - ACTG	1-3
BADM 211	BUSINESS COMMUNICATIONS	3
CISS 212	SPREADSHEET APPLICATIONS	3

(Students transferring to the Hiram College Lorain County Community College's University Partnership accounting program can take any of the above electives with the exception of ACTG 287.) (Students taking ACTG 287 may need 2 credit hours.) In addition, students transferring to the Hiram College Lorain County Community College's University Partnership accounting program should take a humanity or fine arts course as an elective. Suggested courses for Hiram transfers are: ARTS 245G, ENGL 253G, ENGL 255G, ENGL 257G, HSTR 151G, HSTR 161, HUMS 271G, HUMS 274, MUSC 261G or SOCY 276G. Students intending to transfer elsewhere should consult with the intended transfer institution or consult with an LCCC counselor or advisor for transfer information.

Program Contact(s):

Claudia Lubaski
440-366-7421
clubaski@lorainccc.edu

For information about admissions, enrollment, transfer, graduation and other general questions, please contact your advising team (<https://www.lorainccc.edu/admissions-and-enrollment/advising-and-counseling>).

More program information can be found on our website. (<https://www.lorainccc.edu/business-programs/accounting/associate-of-applied-business-in-accounting>)

Program Learning Outcomes

- Apply accounting theories and principles to a wide array of business transactions to effectively develop financial records and models.

2. Demonstrate written and verbal communication skills.
3. Formulate professional opinions and guidance by analyzing accounting data using critical thinking and ethical guidelines.