

# ACCOUNTING, ASSOCIATE OF APPLIED BUSINESS

Curriculum Code #0011

Effective May 2024

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	
SDEV 101 INTRODUCTION TO THE LCCC COMMUNITY <sup>1</sup>	1
<b>Hours</b>	<b>14</b>

## Spring Semester

ACTG 152 ACCOUNTING II - MANAGERIAL <sup>2</sup>	4
CMMC 151 ORAL COMMUNICATION	3
CISS 121 MICROCOMPUTER APPLICATIONS I	3
ECNM 152 PRINCIPLES OF MICROECONOMICS	3
ENGL 162 COLLEGE COMPOSITION II <sup>2</sup>	3
or ENGL 164 or COLLEGE COMPOSITION II WITH TECHNICAL TOPICS	
<b>Hours</b>	<b>16</b>

## Second Year

Fall Semester	Hours
ACTG 251 INTERMEDIATE ACCOUNTING I <sup>2</sup>	4
ACTG 267 FEDERAL INCOME TAX PROCEDURES-INDIVIDUAL <sup>2</sup>	4
BADM 165 LEGAL ENVIRONMENT OF BUSINESS	3
FNCE 251 BUSINESS FINANCE <sup>2</sup>	3
<b>Hours</b>	<b>14</b>

## Spring Semester

ACTG 252 INTERMEDIATE ACCOUNTING II <sup>2</sup>	4
ACTG 265 COST ACCOUNTING <sup>2,3</sup>	3
Select one of the following:	3
BADM 251 PRINCIPLES OF MANAGEMENT	
MKRG 251 PRINCIPLES OF MARKETING <sup>2</sup>	
Science with Lab Elective <sup>4</sup>	4

Electives	2-3
<b>Hours</b>	<b>16-17</b>
<b>Total Hours</b>	<b>60-61</b>

1

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.

2

Indicates that this course has a prerequisite.

3

This course offers an opportunity for experiential learning.

4

Science elective from Ohio Transfer 36 (<http://catalog.lorainccc.edu/academic-information/transfer-module-requirements/>) (with lab if required by accepting institution).

## Electives

Code	Title	Hours
ACTG 161	PAYROLL ACCOUNTING	3
ACTG 226	FUND ACCOUNTING	4
ACTG 253	FORENSIC ACCOUNTING	3
ACTG 268	FEDERAL INCOME TAX PROCEDURES-BUSINESS ENTITIES	4
ACTG 287	WORK-BASED LEARNING I - ACTG	1-3
BADM 211	BUSINESS COMMUNICATIONS	3
CISS 212	SPREADSHEET APPLICATIONS	3

Students intending to transfer to the Hiram College, Lorain County Community College's University Partnership or elsewhere should consult with the intended transfer institution or consult with an LCCC counselor or advisor for transfer information.

Program Contact(s):

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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/>)

Credit for Prior Learning (PLA) options may be available for your program. For more information, please visit our website: [www.lorainccc.edu/PLA](http://www.lorainccc.edu/PLA) (<http://www.lorainccc.edu/PLA/>)

Program Learning Outcomes

1. 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.

## Accelerated Pathway

The Accelerated Pathway for the Accounting, Associate of Applied Business is a helpful guide for students who desire the convenience of an extensive selection of online course offerings and who seek to complete their degree within as little as 15 months. Students are encouraged to enroll in 8 or 10 week sessions to maximize accelerated options. Please meet with an advisor to ensure the courses in this pathway align with your educational goals.

Course	Title	Hours
<b>First Year</b>		
<b>Fall Semester</b>		
<b>Full Semester</b>		
ENGL 161	COLLEGE COMPOSITION I	3
<b>8A Session</b>		
ACTG 151	ACCOUNTING I - FINANCIAL	4
CISS 121	MICROCOMPUTER APPLICATIONS I	3
SDEV 101	INTRODUCTION TO THE LCCC COMMUNITY <sup>1</sup>	1
<b>8B Session</b>		
ACTG 152	ACCOUNTING II - MANAGERIAL <sup>2</sup>	4
BADM 165	LEGAL ENVIRONMENT OF BUSINESS	3
<b>Hours</b>		<b>18</b>
<b>Spring Semester</b>		
<b>Full Semester</b>		
ECNM 151	PRINCIPLES OF MACROECONOMICS	3
ENGL 162	COLLEGE COMPOSITION II <sup>2</sup>	3
Select one of the following:		3
MTHM 158	QUANTITATIVE REASONING	
MTHM 168	STATISTICS	
<b>8A Session</b>		
ACTG 251	INTERMEDIATE ACCOUNTING I <sup>2</sup>	4
<b>8B Session</b>		
ACTG 252	INTERMEDIATE ACCOUNTING II <sup>2</sup>	4
<b>Hours</b>		<b>17</b>
<b>Summer Semester</b>		
BADM 251	PRINCIPLES OF MANAGEMENT	3
ECNM 152	PRINCIPLES OF MICROECONOMICS	3
Science Elective with Lab <sup>4</sup>		4
<b>Hours</b>		<b>10</b>
<b>Second Year</b>		
<b>Fall Semester</b>		
<b>Full Semester</b>		
ACTG 265	COST ACCOUNTING <sup>2,3</sup>	3
CMMC 151	ORAL COMMUNICATION	3
FNCE 251	BUSINESS FINANCE <sup>2</sup>	3
<b>8A Session</b>		
Elective		2-4
<b>8B Session</b>		

ACTG 267	FEDERAL INCOME TAX PROCEDURES-INDIVIDUAL <sup>2</sup>	4
<b>Hours</b>		<b>15-17</b>
<b>Total Hours</b>		<b>60-62</b>

<sup>1</sup>

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.

<sup>2</sup>

Indicates that this course has a prerequisite.

<sup>3</sup>

This course offers an opportunity for experiential learning.

<sup>4</sup>

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/>).

*Note: All courses in the accelerated pathway are offered online.*

## Electives

Code	Title	Hours
ACTG 161	PAYROLL ACCOUNTING	3
ACTG 226	FUND ACCOUNTING	4
ACTG 253	FORENSIC ACCOUNTING	3
ACTG 268	FEDERAL INCOME TAX PROCEDURES-BUSINESS ENTITIES	4
ACTG 287	WORK-BASED LEARNING I - ACTG	2-3
BADM 211	BUSINESS COMMUNICATIONS	3
CISS 212	SPREADSHEET APPLICATIONS	3

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