ACCOUNTING, ASSOCIATE OF APPLIED BUSINESS

Curriculum Code #0011

Effective May 2026

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 [1]	1
	Hours	**14**
Spring Semester		
ACTG 152	ACCOUNTING II - MANAGERIAL [2]	4
CMMC 151	ORAL COMMUNICATION	3
CISS 121	MICROCOMPUTER APPLICATIONS I	3
ECNM 152	PRINCIPLES OF MICROECONOMICS	3
ENGL 162 or ENGL 164	COLLEGE COMPOSITION II [2] or COLLEGE COMPOSITION II WITH TECHNICAL TOPICS	3
	Hours	**16**
Second Year		
Fall Semester		
ACTG 251	INTERMEDIATE ACCOUNTING I [2]	4
ACTG 267	FEDERAL INCOME TAX PROCEDURES-INDIVIDUAL [2]	4
BADM 165	LEGAL ENVIRONMENT OF BUSINESS	3
FNCE 251	BUSINESS FINANCE [2]	3
	Hours	**14**
Spring Semester		
ACTG 252	INTERMEDIATE ACCOUNTING II [2]	4
ACTG 265	COST ACCOUNTING [2,3]	3
Select one of the following:		3
BADM 251	PRINCIPLES OF MANAGEMENT	
MKRG 251	PRINCIPLES OF MARKETING [2]	
Science with Lab Elective [4]		4
Electives		2-4
	Hours	**16-18**
	Total Hours	**60-62**

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 12 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).

The required math course may vary depending on the transfer institution. Students planning to transfer should verify the specific math course requirements with their intended institution or consult an advisor for guidance.

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 270	DATA ANALYTICS FOR ACCOUNTING	3
ACTG 287	WORK-BASED LEARNING I - ACTG	2-3
BADM 211	BUSINESS COMMUNICATIONS	3
CISS 212	SPREADSHEET APPLICATIONS	3

Program Contact(s):

Gerald McFadden
440-366-7473
gmcfadden@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/)

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)

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
First Year		
Fall Semester		
Full Semester		
ENGL 161	COLLEGE COMPOSITION I	3
8A Session		
ACTG 151	ACCOUNTING I - FINANCIAL	4
CISS 121	MICROCOMPUTER APPLICATIONS I	3
SDEV 101	INTRODUCTION TO THE LCCC COMMUNITY [1]	1
8B Session		
ACTG 152	ACCOUNTING II - MANAGERIAL [2]	4
BADM 165	LEGAL ENVIRONMENT OF BUSINESS	3
	Hours	**18**
Spring Semester		
Full Semester		
ECNM 151	PRINCIPLES OF MACROECONOMICS	3
ENGL 162	COLLEGE COMPOSITION II [2]	3
Select one of the following:		3
MTHM 158	QUANTITATIVE REASONING	
MTHM 168	STATISTICS	
8A Session		
ACTG 251	INTERMEDIATE ACCOUNTING I [2]	4
8B Session		
ACTG 252	INTERMEDIATE ACCOUNTING II [2]	4
	Hours	**17**
Summer Semester		
BADM 251	PRINCIPLES OF MANAGEMENT	3
ECNM 152	PRINCIPLES OF MICROECONOMICS	3
Science Elective with Lab [4]		4
	Hours	**10**
Second Year		
Fall Semester		
Full Semester		
ACTG 265	COST ACCOUNTING [2,3]	3
CMMC 151	ORAL COMMUNICATION	3
FNCE 251	BUSINESS FINANCE [2]	3
8A Session		
Elective		2-4
8B Session		
ACTG 267	FEDERAL INCOME TAX PROCEDURES-INDIVIDUAL [2]	4
	Hours	**15-17**
	Total Hours	**60-62**

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 with lab selected from the Ohio Transfer 36 (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