

LANSING COMMUNITY COLLEGE

CURRICULUM GUIDE

Accounting, CPA Exam Preparation
Associate in Business Degree

Curriculum Code: 0255 (Effective Fall 2006 – Summer 2011)

This curriculum is intended for people with a bachelor's degree in another field who want to make a career change to accounting. The focus is on learning the material necessary to pass the exam to become a Certified Public Accountant (C.P.A.). Virtually all jobs in accounting and auditing are available to the C.P.A. The main job a C.P.A. is eligible to do that other accountants cannot is that of external auditor, which involves expressing an independent opinion on financial statements prepared by others. Some public accounting experience is required prior to certification in some states. The student is advised to review the requirements for certification as defined by the State Board of Accountancy. In addition, students should contact the Board of Accountancy, State of Michigan, Consumer and Industry Services to receive an authoritative list of requirements to sit for the C.P.A. exam.

PREREQUISITES

Students should see *Course Descriptions* or *Course Offerings* for course prerequisite information. See the *Assessment and Placement Testing* section for skills assessment and advising information.

INFORMATION

Contact the Business Department, Gannon Vocational–Technical Center, Room 190, telephone number (517) 483–1522 or Counseling and Advising Centers, Gannon Vocational–Technical Center, Room 204, telephone number (517) 483–1904.

REQUIREMENTS

| CODE | TITLE | TOTAL: 49 CREDITS CREDIT HOURS |
|---------|--|-----------------------------------|
| ACCG210 | Principles of Accounting I | 4 |
| ACCG211 | Principles of Accounting II | 4 |
| ACCG220 | Intermediate Accounting I | 4 |
| ACCG221 | Intermediate Accounting II | 4 |
| ACCG230 | Cost/Managerial I | 4 |
| ACCG240 | Federal Income Tax I | 4 |
| ACCG241 | Federal Income Tax II | 4 |
| ACCG260 | Accounting Systems | 4 |
| ACCG271 | Principles of Finance | 3 |
| ACCG290 | Auditing | 4 |
| CITF110 | Intro Computer Info Systems | 3 |
| LEGL215 | Business Law I, Basic Principles | 3 |
| LEGL219 | Advan Business Law for Accounting Majors | 4 |

LIMITED CHOICE REQUIREMENTS**TOTAL: 20–25 CREDITS**Complete the indicated number of credits from **EACH CHOICE** listed below.**CHOICE 1: General Education Core Areas** (See Note 1) **16–21 Credits**(See *General Education Core Requirements* for information on how to fulfill these requirements.)

Core area proficiency exams, where appropriate, are available for each core area.)

| | |
|---|-----|
| Communication Core Area | 3–4 |
| Global Perspectives and Diversity Core Area | 3–4 |
| Mathematics Core Area | 3–4 |
| Science Core Area | 4–5 |
| Writing Core Area | 3–4 |

CHOICE 2: Governmental/Fund Accounting **4 Credits**

| | | |
|---------|-------------------------|---|
| ACCG250 | Advanced Accounting | 4 |
| ACCG280 | Governmental Accounting | 4 |

MINIMUM TOTAL **69****NOTE:**

1. Presenting evidence of an earned baccalaureate degree from an accredited college or University would fulfill all General Education Core requirements.

SUGGESTED COURSE SEQUENCE

Students should see course descriptions to find out when departments plan to offer courses. Students who for any reason are unable to follow the course sequence suggested below (for example, those who are part-time, have transferred in courses from another school, or have prerequisites to fulfill) should contact an academic advisor or counselor for help with adjustments.

| I | II | III | IV |
|----------|-----------|------------|-----------|
| ACCG210 | ACCG211 | ACCG220 | ACCG221 |
| LEGL215 | ACCG260 | ACCG230 | ACCG241 |
| Lim.Ch. | CITF110 | ACCG240 | ACCG290 |
| Lim.Ch. | LEGL219 | ACCG271 | Lim.Ch. |
| | Lim.Ch. | Lim.Ch. | Lim.Ch. |