

# LANSING COMMUNITY COLLEGE

## CURRICULUM GUIDE

Accounting, CPA Exam Preparation  
Associate in Business Degree

Curriculum Code: 0255 (Effective Fall 2015 – Summer 2020)

This degree focuses on learning the material necessary to pass the Uniform Certified Public Accountant (C.P.A.) Examination. The educational requirements to sit for the C.P.A. exam include a minimum of a Bachelor Degree with 150 credit hours or an MBA. For additional information on the education requirements please see Note 1 on page two. 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](#) for course prerequisite information. See [Academic Assessment and Placement Testing for Student Success](#) for skills assessment and advising information.

### INFORMATION

Contact the Business & Economics Department, Gannon Building, Room 131, telephone number (517) 483-1522 (Website: [www.lcc.edu/business/](http://www.lcc.edu/business/)) or Academic Advising Department, Gannon Building – StarZone, telephone number (517) 483-1904.

REQUIREMENTS		TOTAL: 46 CREDITS
CODE	TITLE	CREDIT HOURS
ACCG 210	Principles of Accounting I	4
ACCG 211	Principles of Accounting II	4
ACCG 220	Intermediate Accounting I	4
ACCG 221	Intermediate Accounting II	4
ACCG 230	Cost/Managerial I	4
ACCG 240	Federal Income Tax I	4
ACCG 241	Federal Income Tax II	4
ACCG 260	Accounting Systems	4
ACCG 271	Principles of Finance	3

ACCG 290	Auditing	4
LEGL 215	Business Law–Basic Principles	3
LEGL 219	Adv Busn Law for Acct Majors	4

**LIMITED CHOICE REQUIREMENTS**

**TOTAL: 18–24 CREDITS**

Complete the indicated number of credits from **EACH CHOICE** listed below.

**CHOICE 1: [General Education Core Areas](#) (See Note 2) 16–22 Credits**

(Click the link above 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	3–5
Science Core Area	4–5
Writing Core Area	3–4

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

ACCG 250	Advanced Accounting	2
ACCG 280	Governmental Accounting	2

**MINIMUM TOTAL 64**

**NOTE:**

1. Fulfill the State’s educational requirements by signing up for the right classes. In order to receive a CPA Certificate, you must have 150 total semester hours of college credit and a bachelor’s degree with a concentration in accounting. The educational requirement may be met in one of the following ways:
  - **Method 1:** Earn a master’s degree in accounting or business administration with:
    - 12 semester hours of graduate level accounting courses (not to include information systems or tax courses)
  - **Method 2:** Complete an academic program (Bachelor degree with a minimum of 150 credits) including the following:
    - 30 semester hours of accounting courses
      - Only 6 semester hours may be in taxation
    - 39 additional semester hours, with at least 3 semester hours but not more than 12 semester hours in no fewer than 5 of the following subject areas:
      - Economics
      - Business Law
      - Ethics
      - Finance

- Management
  - Marketing
  - Statistics
  - Taxation
  - Business policy
- Courses taken at a 2 year or community college are acceptable

Courses completed at our 3+1 or 2+2 transfer partners may be transferred back to LCC towards the completion of this degree.

2. 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 for help with adjustments.

<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>
ACCG 210	ACCG 211	ACCG 271	ACCG 220
LEGL 215	LEGL 219	Lim.Ch.	ACCG 230
Lim.Ch.	Lim.Ch.		ACCG 240
Lim.Ch.	Lim.Ch.		ACCG 260
<b>V</b>			
ACCG 221			
ACCG 241			
ACCG 290			
Lim.Ch.			