

LANSING COMMUNITY COLLEGE

Business, Economics & Management

Curriculum Code: 0255
(Effective Fall 2018 –
Summer 2023)

Accounting - CPA Exam Preparation A.B. Pathway

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.

Before starting this program, students are required to meet with a faculty advisor. Though this program provides all of the accounting classes necessary to meet the requirements to become certified in the State of Michigan, the program does not include all of the requirements. Students should meet with a faculty advisor to determine if additional classes need to be taken to meet all of the requirements to become certified.

For More Information

Contact the Business and Economics Department, Gannon Building, Room 1222, telephone number (517) 483-1522 or the Academic Advising Department, Gannon Building - StarZone, telephone number (517) 483-1904.

Semester I	Course Title	Prerequisites	Credit/Billing Hours
Math Core Area - <i>Select 1</i>			
MATH 119	Math Applications for Living	(Minimum 2.0 in MATH 105 or MATH 106 or MATH 107 or Math Level 5) and Reading Level 5 and Writing Level 4	4 / 4
MATH 120	College Algebra	(Minimum 2.0 in MATH 109 or MATH 112 within 2 years or Math Level 6 within 2 years) and Reading Level 5 and Writing Level 4	4 / 4

Writing Core Area - <i>Select 1</i>			
ENGL 121	Composition I	Reading Level 5 and Writing Level 6 or (Reading Level 4 and Writing Level 4 and ENGL 099 concurrently)	4 / 4
ENGL 127	Business Writing	Reading Level 5 and Writing Level 6 or (Reading Level 4 and Writing Level 4 and ENGL 099 concurrently)	3 / 3
ENGL 131	Honors Composition I	Reading Level 5 and Writing Level 7	4 / 4
Communication Core Area - <i>Select 1</i>			
COMM 110	Oral Comm in the Workplace	Reading Level 5 and Writing Level 6 or (Reading Level 4 and Writing Level 4 and ENGL 099 concurrently)	3 / 3
COMM 130	Fund of Public Speaking	Reading Level 5 and Writing Level 6	3 / 3
Program of Study Requirements			
ACCG 210	Principles of Accounting I	Reading Level 5 and Math Level 4	4 / 4
LEGL 215	Business Law – Basic Principles	None	3 / 3
Credits			17-18 / 17-18

Semester II	Course Title	Prerequisites	Credit/Billing Hours
Science Core Area - <i>Select 1</i>			
ASTR 201	Introductory Astronomy	Reading Level 5 and Writing Level 6 and (Math Level 5 or MATH 107 or MATH 109 concurrently)	4 / 5
BIOL 125	Introductory Biology	Reading Level 5 and Writing Level 6	4 / 5
PHYS 120	The Art of Physics	Reading Level 5 and Writing Level 6 and (Math Level 5 or MATH 107 concurrently or MATH 109 concurrently)	4 / 5
Program of Study Requirements			
ACCG 211	Principles of Accounting II	Minimum 2.0 in ACCG 210 and Reading Level 5 and Math Level 4	4 / 4
ACCG 240	Federal Income Tax I	Minimum 2.0 in ACCG 210 and Reading Level 5	4 / 4
LEGL 219	Adv Busn Law for Acct Majors	Minimum 2.0 in LEGL 215	4 / 4
Credits			16 / 17

Semester III	Course Title	Prerequisites	Credit/Billing Hours
Global Perspectives and Diversity Core Area - <i>Select 1</i>			
ECON 260	Comparative Economic Systems	Reading Level 5	3 / 3
MGMT 234	Diversity in the Workplace	Reading Level 5 and Writing Level 6	3 / 3
POLS 260	Comparative Political Systems	Reading Level 5 and Writing Level 6	3 / 3
Program of Study Requirement			
ACCG 220	Intermediate Accounting I	Minimum 2.0 in ACCG 211 and Reading Level 5	4 / 4
ACCG 241	Federal Income Tax II	Minimum 2.0 in ACCG 240 and Reading Level 5	4 / 4
ACCG 260	Accounting Systems	Minimum 2.0 in ACCG 211 and Reading Level 5	4 / 4
Credits			15 / 15
Semester IV	Course Title	Prerequisites	Credit/Billing Hours
Program of Study Requirements			
ACCG 221	Intermediate Accounting II	Minimum 2.0 in ACCG 220 and Reading Level 5	4 / 4
ACCG 230	Cost/Managerial I	Minimum 2.0 in ACCG 211 and Reading Level 5	4 / 4
ACCG 271	Principles of Finance	Minimum 2.0 in ACCG 211 and Reading Level 5	3 / 3
ACCG 290	Auditing	Minimum 2.0 in ACCG 221 or concurrently and Reading Level 5	4 / 4
Electives - <i>Select 1</i>			
ACCG 250	Advanced Accounting	Minimum 2.0 in ACCG 221 and Reading Level 5	2 / 2
ACCG 280	Governmental Accounting	Minimum 2.0 in ACCG 211 and Reading Level 5	2 / 2
Credits			17 / 17
Total Credits			65-66 / 66-67