



Accounting A.B.

Career Community: Business

Curriculum Code: 0162

Effective: Fall 2024 – Summer 2029

Purpose of Major

This major is designed for students wishing to work in the field of Accounting on completion of the Associate of Business degree. Graduates of this degree/major are qualified to work as a paraprofessional in most areas of accounting, such as financial reporting, cost accounting, governmental accounting, tax preparation, and auditing. Typically, paraprofessionals work under the supervision of a professional accountant, but may be doing essentially the same type of work. Job titles include bookkeeper, accounting clerk, and tax preparer, among others. Not all courses in this program transfer to all institutions. Students who also wish to transfer to a four-year institution should select the coursework indicated for that institution, and may also complete the coursework for a Business, Enhanced AB degree. This allows completion of credits required for employment and of additional requirements for the Bachelor's. Institutions accepting coursework for the Business, Enhanced AB, Accounting Pathway include Davenport University, Eastern Michigan University, Ferris State University (Business Administration – Professional Track), Northwood University, Oakland University, and Siena Heights University.

Milestone

In addition to the required General Education courses in Math and English, completion of ACCG 210 and ACCG 211 with a 2.0 or higher is a key component for success in completing this program. Knowledge obtained in these courses is the foundation for learning in other required courses. Students are encouraged to contact their faculty if they need additional assistance with learning the concepts presented in these courses.

Contact Information

For further information, including career options, course substitutions and waivers, etc., contact the School of Business, Gannon Building, Room 1222, telephone number 517-483-1546 or the Academic Advising Department, Gannon Building – Star Zone, telephone number 517-483-1904.

General Education – Applied Degrees, Recommended Courses

Select courses as indicated for specific transfer institutions. These courses are preferred General Education courses listed on Transfer Articulation agreements. The recommended courses in each General Education category also meet Michigan Transfer Agreement (MTA) requirements. If no course is indicated, choose from the list of options under [General Education](#). A minimum grade of 2.0 is required for each General Education course.

- English Composition or Applied English
Business Career Community courses meet this requirement.

- English Composition (second course) or Communication or Applied Communication
Business Career Community Courses meet this requirement.
- Humanities and Fine Arts or Social Science or Applied Social Science
Business Career Community Courses meet this requirement.
- Mathematics or Applied Mathematics
Business Career Community Courses meet this requirement.
- Natural Sciences Lab or Applied Science and Technology Lab
Program of Study Required Courses meet this requirement.

Business Career Community Required Courses—*These courses are required for all Business programs. Some courses meet General Education requirements for Michigan Transfer Agreement (MTA). A minimum of 2.0 is required to transfer to other colleges (some colleges, and some programs within colleges, require a higher grade in a course.)*

Course Code	Course Title	Credit / Billing Hours
ACAD 100	First-Year Experience	1 / 1
ACCG 210	Principles of Financial Accg	4 / 4
BUSN 118	Introduction to Business	3 / 3
COMM 110 or COMM 130	Communication in the Workplace Fundamentals Public Speaking	3 / 3 3 / 3
ECON 201	Principles of Economics-Micro	4 / 4
ENGL 121 or ENGL 131	Composition I Honors Composition I	4 / 4 4 / 4
LEGL 215	Business Law-Basic Principles	3 / 3
MATH 120 or STAT 170	College Algebra Introduction to Statistics	4 / 4 4 / 4
MGMT 225	Principles of Mgmt/Leadership	3 / 3
MKTG 200	Principles of Marketing	3 / 3

Notes:

ACAD 100 may be waived when students meet one of the following College-approved waiver criteria:

- Completion of 12 college-level credits with minimum grades of 2.0 shown on the LCC transcript (including transfer, if applicable), or
- Employment in the field of, or a field related to, the degree being sought, or
- For Health Careers students, successful completion of CHSE 100.

Students wishing to waive ACAD 100 should contact their advisor.

For students not considering transfer as an option, MGMT 234 - Diversity in the Workplace, may be substituted for ECON 201 using the Course Substitution process. MGMT 234 meets LCC General Education requirements for Applied Degrees – Humanities or Social Science or Applied Social Science. MGMT 234 does not meet Michigan Transfer Agreement (MTA) Social Science requirements for transfer as a General Education course.

For future transfer to:

- Davenport University choose COMM 110 and STAT 170.
- Eastern Michigan University choose STAT 170.
- Northwood University and Oakland University choose MATH 120.
- Ferris State University choose COMM 130 and STAT 170.
- Sienna Heights University choose STAT 170.

Program of Study Required Courses - *A minimum of 2.0 is required to transfer to other colleges (some colleges, and some programs within colleges, require a higher grade in a course.)*

Course Code	Course Title	Credit / Billing Hours
ACCG 160	Payroll Systems and Taxes	2 / 2
ACCG 161	Accounting with Quickbooks	2 / 2
ACCG 211	Principles of Managerial Accg	4 / 4
ACCG 215	Financial Data Analytics	4 / 4
ACCG 220	Intermediate Accounting I	4 / 4
ACCG 221	Intermediate Accounting II	4 / 4
ACCG 230	Cost/Managerial I	4 / 4
ACCG 240	Federal Income Tax I	4 / 4
ACCG 245 or ACCG 271	Accounting Internship Principles of Finance	2 / 2 3 / 3

Note: For future transfer choose ACCG 271.

Program of Study Required Courses, Limited Choice – Natural Sciences Lab or Applied Science and Technology Lab - *Select one course as indicated for each transfer institution. If a specific course is not indicated for the institution you are considering, or if transfer is not your goal, select any recommended course or from [LCC General Education](#), [Applied Degrees](#), [Natural Sciences Lab](#) or [Applied Sciences and Technology Lab](#).*

Course Code	Course Title	Credit / Billing Hours
ASTR 201	Introductory Astronomy	4 / 5
BIOL 120	Environmental Science	4 / 6
BIOL 125	Introductory Biology	4 / 6
CHEM 135	Chemistry in Society	4 / 5
GEOG 220	Weather, Forecasting & Climate	4 / 4
GEOG 221	Physical Geography	4 / 4
GEOLOG 221	Physical Geology	4 / 6
GEOLOG 222	Historical Geology	4 / 6
GEOLOG 230	Environmental Geology	4 / 6

Course Code	Course Title	Credit/ Billing Hours
ISCI 131	Integrated Physical Science	4 / 6
PHYS 120	The Art of Physics	4 / 5

For future transfer to:

- Central Michigan University choose BIOL 120.
- Eastern Michigan University choose ASTR 201 or BIOL 120 or BIOL 125 or CHEM 135 or GEOG 221 or ISCI 131.
- Northwood University choose BIOL 120.
- Siena Heights University choose BIOL 125.

Additional Credits

After completing the course and credit requirements as noted on this pathway, students who fall short of the 60-credit minimum required for an Associate Degree may select any course(s) needed to reach 60 credits, except those courses noted in number 7 in the [Institutional Requirements for Associate Degrees](#). Students are encouraged to use Degree Works and meet with an Advisor to ensure all requirements are met and for course recommendations.

Minimum Total Credit Hours

65 credits / 65 billing hours

Recommended Course Sequence

Semester I
ACAD 100
ACCG 210 – Milestone course
BUSN 118
ENGL 121 or ENGL 131
MATH 120 or STAT 170

Semester II
ACCG 160
ACCG 161
ACCG 211 – Milestone course
ACCG 215
COMM 110 or COMM 130

Semester III
ACCG 220
ACCG 230
ECON 201
LEGL 215
MGMT 225

Semester IV
ACCG 221
ACCG 240
ACCG 245 or ACCG 271
MKTG 200
Limited Choice - Natural Sciences Lab or Applied Science and Technology Lab

LCC makes every effort to limit revisions to the pathways during their effective timeframe. However, the College reserves the right to update certificate and degree title changes, and make course changes as needed, without prior notice.