

Accounting (9210)









Associate of Applied Business Degree

Accounting is vital to successful business operations. Accounting graduates can look forward to an exciting and rewarding career in a variety of business settings.

Lakeland's Accounting program recognizes the growing importance of the use of technology. Through the use of accounting-related software, this program provides students with the computer knowledge and skills needed for success in the accounting field.

Certificates are also available.

Note: Students planning to transfer to a four-year college are encouraged to take ENGL 1120 English Composition II in addition to the following requirements.

Course	Title	Credit Hours
First Semester		
ACCT 1100	Introduction to Financial Accounting 	4
BUSM 1300	Introduction to Business	3
ENGL 1110 or ENGL 1111	English Composition I (A) ¹ or English Composition I (B)	3
FINN 1100	Personal and Family Finance	2
FYEX 1000	First Year Experience	1
MATH 1040	Applied Business Mathematics ²	2
MATH 1050	Mathematics of Finance ²	2
Credit Hours		17
Second Semester		
ACCT 1200	Introduction to Managerial Accounting 	3
ACCT 1270	Financial Analysis Using Spreadsheets 	3
ACCT 2150	Accounting Information Systems 	3
BUSM 2100	Business Law I	3
ECON 2500 or ECON 2600	Principles of Macroeconomics or Principles of Microeconomics	3
Credit Hours		15
Third Semester		
ACCT 2100	Intermediate Accounting I 	4
ACCT 2110	Managerial Accounting: Cost 	4
ACCT 2390	Taxation of Individuals	3
COMM 1000	Effective Public Speaking	3
Credit Hours		14
Fourth Semester		
ACCT 2200	Intermediate Accounting II 	4
ACCT 2210	Managerial Accounting: Finance 	4
MATH 2130	Business Statistics	4
Select course(s) from the Arts and Humanities Electives list		3
Select course(s) from the Related Electives list		3
Credit Hours		18
Total Credit Hours		64


¹ English course selection is based on placement test results (ENGL 1111 English Composition I (B) is 4 credits, only 3 credits apply to the degree).

² Students planning to transfer to a four-year college should take a sequence of math as advised by their counselor.

³ BUSM 2800 Business Co-op Experience is limited to 2 credits.

2

4 Students who substitute MATH 1650 College Algebra or higher for the required combination of MATH 1040 Applied Business Mathematics and MATH 1050 Mathematics of Finance can apply MATH 1040 Applied Business Mathematics and/or MATH 1050 Mathematics of Finance to their Related Electives credits.

 This course is designated as a technical course in the program. Students must earn a "C" grade or higher in the course to fulfill the college's graduation requirements policy.

Electives

Course	Title	Credit Hours
Related Electives		
Any Business Management (BUSM) course(s) except BUSM 1300 or BUSM 2100 ³		3
ECON 2500	Principles of Macroeconomics	3
or ECON 2600	Principles of Microeconomics	
FINN 1200	Fundamentals of Investing	2
Any Information Technology (ITCS, ITDB, ITIS, ITON) course(s) except ITIS 1520		
MATH 1040	Applied Business Mathematics ⁴	2
MATH 1050	Mathematics of Finance ⁴	2
MATH 2135	Business Statistics II	3
Arts and Humanities Electives		
ARTS 1120	Art Appreciation	3
ARTS 2220	Survey of Art I	3
ARTS 2230	Survey of Art II	3
ENGL 2250	Survey of American Literature I	3
ENGL 2260	Survey of American Literature II	3
ENGL 2280	Survey of British Literature I	3
ENGL 2290	Survey of British Literature II	3
HUMX 1100	Introduction to Humanities	3
HUMX 1200	The American Experience in the Arts	3
MUSC 1200	Music Appreciation	3
MUSC 1215	World Music	3
MUSC 1800	Popular Music: Rock, Jazz, Country, and Hip-Hop	3
MUSC 2200	Music History and Literature I	3
MUSC 2250	Music History and Literature II	3
PHIL 1500	Introduction to Philosophy	3
PHIL 2000	Comparative Religion	3
PHOT 1000	History of Photography	3

Family Financial Planning Certificate (2104)

Course	Title	Credit Hours
Required		
FINN 1100	Personal and Family Finance	2
FINN 1200	Fundamentals of Investing	2
FINN 1300	Financial Management for the Small Business	3
or ECON 2500	Principles of Macroeconomics	
MATH 1050	Mathematics of Finance	2
Select course(s) from the Electives list		3-6
Total Credit Hours		12-15

Electives

Course	Title	Credit Hours
BUSM 2100	Business Law I	3
ECON 2500	Principles of Macroeconomics	3
FINN 1300	Financial Management for the Small Business	3
MATH 1040	Applied Business Mathematics	2

Financial Accounting Certificate (2102)

Although anyone can pursue the Financial Accounting Certificate, it is primarily oriented towards college graduates who wish to acquire education in accounting to advance in their present profession, enter a new profession, or sit for the CPA exam. Students do not need any prior education in either accounting or business to enter this certificate program.

Because of the sequential nature of the material covered in the required courses, all courses except ACCT 1100 Introduction to Financial Accounting include prerequisites. Students are advised to carefully check individual course prerequisites before enrolling in these courses. Because of these prerequisites, this certificate cannot be completed in one year.

NOTE: ACCT 2120 Auditing Theory and Practice includes an additional prerequisite of MATH 2130 Business Statistics (which can be taken concurrently). Students with prior business statistics knowledge may have this prerequisite waived.

Course	Title	Credit Hours
Required: Principles of Accounting Level		
ACCT 1100	Introduction to Financial Accounting	4
ACCT 1200	Introduction to Managerial Accounting	3
ACCT 1270	Financial Analysis Using Spreadsheets	3
Required: Above Principles of Accounting Level		
ACCT 2100	Intermediate Accounting I	4
ACCT 2110	Managerial Accounting: Cost	4
ACCT 2120	Auditing Theory and Practice	3
ACCT 2130	Advanced Topics in Accounting	3
ACCT 2140	Ethics and Professional Standards for Accounting	1
ACCT 2150	Accounting Information Systems	3
ACCT 2200	Intermediate Accounting II	4
ACCT 2210	Managerial Accounting: Finance	4
ACCT 2390	Taxation of Individuals	3
Total Credit Hours		39

Recommended Business Courses

The Financial Accounting certificate covers only the accounting requirements to sit for the CPA exam. Under the new state requirements, CPA candidates must have 24 semester credits of business-oriented courses in addition to 24 semester credits of accounting above the Principles of Accounting level. These business-oriented courses must include coverage in each of the areas of business shown below. Candidates should review courses they have taken to be sure they have coverage in each of the areas of business.

The following courses are not required in the Financial Accounting certificate (except ACCT 2120 Auditing Theory and Practice and ACCT 2210 Managerial Accounting: Finance) but can be used by CPA candidates to help satisfy the business-oriented course requirement:

Course	Title	Credit Hours
Business Ethics		
BUSM 1330	Business Ethics	3
Business Organization		
BUSM 2000	Principles of Management	3
Communication Skills		
BUSM 2400	Business Communication	3
Economics		
ECON 2500	Principles of Macroeconomics	3
ECON 2600	Principles of Microeconomics	3
Finance		
ACCT 2210	Managerial Accounting: Finance	4
Legal and Social Environment of Business		
BUSM 2100	Business Law I	3
BUSM 2150	Business Law II	3
Marketing		

BUSM 2500	Principles of Marketing	3
Quantitative Application in Business		
MATH 2130	Business Statistics	4
MATH 2135	Business Statistics II	3

NOTE: Additional information regarding the requirements to sit for the CPA exam is available on the Internet at <http://ohio.gov> or <http://business.ohio.gov/licensing> (<http://business.ohio.gov/licensing/>).

General Accounting Certificate (2101)

This certificate is designed for students with little or no college background who are interested in pursuing an entry-level position in accounting. All credits earned can also be applied toward an associate degree in accounting.

Course Required	Title	Credit Hours
ACCT 1100	Introduction to Financial Accounting	4
ACCT 1200	Introduction to Managerial Accounting	3
ACCT 2100	Intermediate Accounting I	4
ACCT 2110	Managerial Accounting: Cost	4
ACCT 2150	Accounting Information Systems	3
ACCT 2200	Intermediate Accounting II	4
ACCT 2210	Managerial Accounting: Finance	4
Select course(s) from the Electives list		8
Total Credit Hours		34

Electives

Course	Title	Credit Hours
ACCT 1270	Financial Analysis Using Spreadsheets	3
ACCT 2120	Auditing Theory and Practice	3
ACCT 2130	Advanced Topics in Accounting	3
ACCT 2140	Ethics and Professional Standards for Accounting	1
ACCT 2390	Taxation of Individuals	3
ACCT 2395	Taxation of Business Entities	3
BUSM 1300	Introduction to Business	3
BUSM 2100	Business Law I	3
FINN 1200	Fundamentals of Investing	2
ITIS 1000 or ITIS 1005	Basic Computer Skills Computer Essentials	1
MATH 1040	Applied Business Mathematics	2
MATH 1050	Mathematics of Finance	2
MATH 1650	College Algebra	4
MATH 2130	Business Statistics	4

Small Business Accounting Certificate (2103)

This certificate is designed for individuals who are responsible for the accounting and finance functions of a small business. All credits earned can also be applied toward an associate degree in accounting.

Course Required	Title	Credit Hours
ACCT 1100	Introduction to Financial Accounting	4
ACCT 1200	Introduction to Managerial Accounting	3
ACCT 1270	Financial Analysis Using Spreadsheets	3
ACCT 2100	Intermediate Accounting I	4
ACCT 2110	Managerial Accounting: Cost	4
ACCT 2150	Accounting Information Systems	3
ACCT 2210	Managerial Accounting: Finance	4
ACCT 2390	Taxation of Individuals	3
FINN 1300	Financial Management for the Small Business	3
Total Credit Hours		31