Lakeland Community College

Applied Studies Division

Accounting

- Associate of Applied Business Degree in Accounting
- Family Financial Planning Certificate
- Financial Accounting Certificate
- General Accounting Certificate
- Small Business Accounting Certificate

Opportunity starts HERE
lakelandcc.edu
Accounting is vital to successful business operations. Accountants are needed in all organizations to analyze financial activity and to provide guidance to enhance operational efficiency. As organizations focus on cutting costs, increasing profits, reducing taxes, and improving cash flow, there is continuing demand for accounting professionals.

Career Opportunities
Accounting is one of the top three career paths in today’s job market. Job opportunities are excellent in Northeast Ohio as well as other areas of the country. Graduates can look forward to a rewarding and exciting career in large and small businesses, public accounting, nonprofit organizations, and government agencies. Many Lakeland graduates have become CPAs, and pursued other financial certifications and degrees beyond the Lakeland experience. Graduates can find full-time, part-time and even flextime jobs. Adult students have found accounting to be an excellent reentry profession.

Lakeland Community College Admission Requirements
For admission into Lakeland, students must be a high school graduate or have obtained a high school diploma equivalency. Please consult Lakeland Community College’s Enrollment Guide (available on Lakeland’s website at lakelandcc.edu/enrollment) for specific admissions requirements and procedures.

The Lakeland Advantage
• Lakeland’s accounting faculty are CPAs with real world professional accounting experience.

• Smaller class size allows more personal attention to help you succeed.

• The financial accounting certificate prepares college graduates with a bachelor’s degree to advance or start an accounting career or sit for the CPA exam.

Lakeland’s Program
Lakeland’s accounting program offers a comprehensive education in accounting and business. Individuals have the choice of obtaining an associate degree or a certificate to prepare for an accounting career. Lakeland accounting students come from a wide variety of backgrounds, so the accounting program is geared to meet the special needs of both traditional and adult reentry students. The program also offers a financial accounting certificate for college graduates with a bachelor’s degree who wish to acquire education in accounting to advance or start an accounting career or sit for the CPA exam.
First Semester:
ACCT 1100 .......... Introduction to Financial Accounting ..................... 4
BUSM 1300 .......... Introduction to Business .................................. 3
ENGL 1110* .......... English Composition I (A) .................................. 3
OR
ENGL 1111 .......... English Composition I (B) .................................. 3
FINN 1100 .......... Personal and Family Finance .................................. 2
FYEX 1000 .......... First Year Experience ........................................... 1
MATH 1040** .......... Applied Business Mathematics ............................ 2
MATH 1050** .......... Mathematics of Finance ...................................... 2
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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 .......... Principles of Macroeconomics .................................. 3
OR
ECON 2600 .......... Principles of Microeconomics .................................. 3
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Third Semester:
ACCT 2100 .......... Intermediate Accounting I .................................... 4
ACCT 2110 .......... Managerial Accounting: Cost .................................. 4
ACCT 2390 .......... Tax Accounting ................................................... 4
COMM 1000 .......... Effective Public Speaking ..................................... 3
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Fourth Semester:
ACCT 2200 .......... Intermediate Accounting II ................................... 4
ACCT 2210 .......... Managerial Accounting: Finance ............................. 4
MATH 2130 .......... Business Statistics I .......................................... 3
Choose course(s) from the Arts and Humanities Electives list. .................. 3
Choose course(s) from the Related Electives list. .................................. 3
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Program Total: 64

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

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

Related Electives: minimum 3 credits
BUSM .......... any Business Management (BUSM) course(s) except BUSM 1300 or BUSM 2100
ECON 2500 .......... Principles of Macroeconomics .................................. 3
OR
ECON 2600 .......... Principles of Microeconomics .................................. 3
FINN 1200 .......... Fundamentals of Investing ..................................... 2
Any Information Technology (ITCS, ITDB, ITIS, ITON) course(s) except ITIS 1520
MATH 1040* .......... Applied Business Mathematics ............................ 2
MATH 1050* .......... Mathematics of Finance ...................................... 2
MATH 2135 .......... Business Statistics II .......................................... 3
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Electives: minimum 3-6 credits
Choose course(s) from the Related Electives list. .................................. 3
Choose course(s) from the Arts and Humanities Electives list. .................. 3

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 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 includes an additional prerequisite of MATH 2130 Business Statistics I (which can be taken concurrently). Students with prior business statistics knowledge may have this prerequisite waived.

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
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Subtotal: 10

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 .......... Tax Accounting ................................................... 4
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Subtotal: 30

Certificate Total: 40

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 in italics 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 and ACCT 2210) but can be used by CPA candidates to help satisfy the business-oriented course requirement:

Business Ethics: Ethics are covered in the following courses:
BUSM 1330 .......... Business Ethics .................................................. 3

Business Organization:
BUSM 2000 .......... Principles of Management .................................... 3

Communication Skills:
BUSM 2400 .......... Business Communication ..................................... 3

Accounting Certificates
- Family Financial Planning
- General Accounting
- Financial Accounting
- Small Business Accounting
### 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.

**Required:**

- ACCT 1100 ........ Introduction to Financial Accounting ................. 4
- ACCT 1200 ........ Introduction to Managerial Accounting .............. 3
- ACCT 2100 ........ Intermediate Accounting I ......................... 3
- ACCT 2110 ........ Managerial Accounting: Cost .......................... 3
- ACCT 2150 ........ Accounting Information Systems ................... 3
- ACCT 2220 ........ Intermediate Accounting II ......................... 4
- ACCT 2210 ........ Managerial Accounting: Finance ..................... 4

Choose course(s) from the Electives list. ........................................ 8

**Certificate Total: 34**

### Electives: minimum 8 credits

- 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 ........ Tax Accounting ........................................... 4
- BUSM 1300 ........ Introduction to Business .................................... 3
- BUSM 2100 ........ Business Law I ......................................... 3
- FINN 1200 ........ Fundamentals of Investing ................................... 2
- ITIS 1000 ........ Introduction to Personal Computers ...................... 1
- OR
  - ITIS 1005 ........ Computers and Information Processing .................. 3
- MATH 1040 ........ Applied Business Mathematics ........................... 2
- MATH 1050 ........ Mathematics of Finance ................................... 2
- MATH 1650 ........ College Algebra ........................................... 4
- MATH 2130 ........ Business Statistics I ....................................... 3

For more information about our graduation rates, the median debt of students who completed the program, and other important information, please visit lkn.lakelandcc.edu/go/ge/?g=2102.

### 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.

**Required:**

- 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 2220 ........ Intermediate Accounting II ......................... 4
- ACCT 2210 ........ Managerial Accounting: Finance ..................... 4
- ACCT 2390 ........ Tax Accounting ........................................... 4
- FINN 1300 ........ Financial Management for the Small Business ........ 3

**Certificate Total: 32**

For more information about our graduation rates, the median debt of students who completed the program, and other important information, please visit lkn.lakelandcc.edu/go/ge/?g=2103.

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**Quality Education**

Lakeland prepares you for a high-demand career or for transfer to a four-year college or university. Professors at Lakeland are experts in their fields with real-world experience. Small class sizes allow for personalized attention.

**Affordable Tuition**

Save thousands on your college education. Lakeland’s tuition is about one-third the cost of most four-year schools. Financial assistance is available, including federal and state grants, scholarships, loans, and work study employment.

**Convenience**

Lakeland offers convenient day, evening and weekend class times, and a growing number of online courses. The main campus in Kirtland is only 20 miles northeast of Cleveland. Classes are also offered in Madison.

**Focus on Students**

Lakeland offers a variety of student services to help you succeed, such as counseling, tutoring, wireless computer labs, career services, free parking, and affordable child care.