

ACCOUNTING, BS

Program Description

The discipline of accounting provides financial and other information essential to the efficient conduct and evaluation of the activities of any organization. Accounting includes the development and analysis of data, the testing of its validity and relevance, and the interpretation and communication of the resulting information to intended users. Students completing the degree will be eligible to sit for various professional certification examinations. The program complies with current educational requirements for the CPA certification.

150 Hour Concentration:

Students desiring to become Certified Public Accountants must complete 150 hours of coursework as required by the State of Michigan. LSSU students on this path will work with an advisor to select 26 additional credits beyond the accounting degree's required 124 credits. LSSU's accounting degree curriculum includes the courses required by the State of Michigan. Thus, students are encouraged to complete courses in other business areas that align with their academic and career objectives and help prepare them for the CPA exam. During their last semester, students will be required to complete ACTG 450 CPA Exam Prep-Fin Acct/Reprtng as an independent study.

Program Learning Outcomes

- Accounting Theory and Practice – Apply accounting standards to information for financial accounting, managerial/cost accounting, governmental accounting, auditing, tax and accounting information systems purposes.
- Effective Communication – Record, report and communicate accounting information relevant to internal and external users.
- Business Ethics – Apply ethical accounting practices.
- Global Business Awareness – Apply knowledge of international accounting issues.
- Teamwork – Work productively as a member of a team.
- Business Knowledge – Apply knowledge of business-core subjects.
- Professional Skills – Apply skills in research, communications and critical thinking.

Degree Requirements

Code	Title	Hours
Common Professional Component		
ACTG 132	Principles of Accounting I	4
ACTG 133	Principles of Accounting II	4
BUSN 121	Introduction to Business	3
BUSN 211	Business Statistics	3
BUSN 231	Business Communications	3
BUSN 350	Business Law I	3
BUSN 403	Business, Government & Society	3
BUSN 466	Business Policy	3
ECON 201	Principles Macroeconomics	3
ECON 202	Principles Microeconomics	3
FINC 341	Managerial Finance	4
MGMT 280	Intro Management Info Systems	3
MGMT 360	Management Concepts & Apps	3

MGMT 371	Operations/Business Analytics	3
MRKT 281	Marketing Principles/ Strategy	3

Major Requirements

ACTG 232	Intermediate Accounting I	4
ACTG 233	Intermediate Accounting II	4
ACTG 332	Cost Management I	4
ACTG 333	Cost Management II	4
ACTG 334	Accounting Information Systems	3
ACTG 421	Federal Taxation Accounting I	3
ACTG 422	Federal Taxation Accounting II	3
ACTG 427	Auditing	4
ACTG 432	Adv Accounting: Consolidations	4
ACTG 433	Adv Accounting: Governmental	4
MATH 111	College Algebra	3
BUSN 101	Freshman Seminar	1
Electives		

Total Hours 89

General Education: All LSSU bachelor's degree candidates must complete the LSSU General Education Requirements.

A minimum of 124 credits (at the 100 level or higher) must be earned for graduation with a cumulative gpa of 2.00 or higher. A gpa of 2.00 or higher is also required in your Major, as well as in your General Education Requirements.