

ACCOUNTING

If business were a country, then accounting would be its language. Accounting is the way in which businesses communicate, keep score, and share the most valuable commodity of all—information. For this reason, accountancy has become one of the most popular professional majors at colleges and universities.

EVENING & ONLINE

REQUIRED COURSEWORK

(63 SEMESTER HOURS)

ACC 210 - Financial Accounting Principles
ACC 220 - Managerial Accounting Principles
ACC 350 - Federal Taxation of Individuals
ACC 355 - Federal Taxation of Entities
ACC 395 - Intermediate Accounting I
ACC 396 - Intermediate Accounting II
ACC 420 - Cost Accounting
ACC 465 - Accounting Information Systems
ACC 472 - Auditing Theory and Practice
ACC 473 - Advanced Financial Reporting
ACC 492 - Integrative Accounting Capstone
BUS 301 - Management Information Systems
BUS 330 - Management Principles
BUS 340 - Principles of Business Finance
BUS 410 - Business Law I
BUS 491 - Business Policy and Strategy (WI)
ECN 230 - Principles of Microeconomics
ECN 235 - Principles of Macroeconomics
MAT 220 - Probability and Statistics
MKT 350 - Marketing Principles

One of the following:

COM 111 - Fundamentals of Public Speaking
COM 211 - Interpersonal Communication
COM 212 - Team-Based and Group Communication

OPTIONAL EMPHASES

Business Economics^
Communication
Cooperative Education (See page 2 for details)
Digital Marketing
Finance
Forensic/Fraud
Healthcare Management
Hospitality Management^
Human Resource Management
Insurance
International Business
Management
Nonprofit Management
Retail Management
Sales Management
Sport Management
Student Designed

SH = semester hours

Accounting (B.A.)

The accounting major does not simply teach one to balance books; it trains students to be economic problem-solvers and analysts, professionals who are able to identify, measure, and make judgments about all types of economic information. These accounting skills lead to rewarding positions in financial and tax planning, business consulting, bookkeeping, auditing, and many other fields in the global marketplace. With a few additional courses, the Lakeland accounting major qualifies its students to sit for the CPA and CMA examinations.

Students who have successfully completed a B.A. from Lakeland University should be able to:

- Explain the major concepts in the functional areas of economics, marketing, finance, management, and management information systems.
- Construct and present effective oral and written forms of professional communication.
- Identify the key legal and ethical issues related to contemporary accounting scenarios.
- Demonstrate responsible and effective workplace behavior skills and traits in a professional business environment.
- Explain the major concepts in the functional areas of financial accounting, cost accounting, taxation, and auditing.



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FOR ACCOUNTING

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Education designed for the working adult.

Notes: See page 2 for notes.

NOTES

Accounting candidates who wish to sit for the Uniform Certified Public Accountant (CPA) exam must complete a minimum of 120 semester hours of college credit prior to sitting for the exam, but must earn a minimum of 150 semester hours of college credit to apply for the CPA credential. The Wisconsin Institute of Certified Public Accountants recommends that "accounting students include courses in critical thinking, communications, psychology, business management, computer skills and ethics as part of their 150 hours." (See www.nasba.org). The Certified Management Accountant (CMA) exam may be taken by students with Senior standing (Please see www.imanet.org).

Generally, Lakeland will accept accounting credits earned for coursework taken at accredited two-year, post-secondary institutions to meet requirements for the accounting major. However, ACC 355 - Federal Taxation of Entities, ACC 396 - Intermediate Accounting II, ACC 472 - Auditing Theory and Practice, ACC 473 - Advanced Financial Reporting, and ACC 492 - Integrative Accounting Capstone must be taken and passed at Lakeland to meet requirements of the accounting major. Taking these courses at Lakeland will not cause the loss of credits for courses of the same or similar titles transferred from two-year institutions; nor will taking any two of the following courses jeopardize the transfer of credits for courses of the same or similar title taken at a two-year institution: ACC 395 - Intermediate Accounting I, ACC 420 - Cost Accounting, ACC 350 - Federal Taxation of Individuals, or ACC 465 - Accounting Information Systems.

A student completing a major in Accounting is not eligible to earn a minor in Business Administration or Cooperative Education. * A student is not eligible to complete Cooperative Education emphasis requirements of other majors.

^Degree restrictions apply.

INTERDISCIPLINARY STUDIES

RHETORICAL SKILLS

GEN 110 - Composition I: Academic Writing
GEN 112 - Composition II: Argumentation and Research

QUANTITATIVE SKILLS

MAT 130 - Intermediate Algebra
or
MAT 150 - Statistics for Everyday Life

THE CRITICAL THINKING CORE SEQUENCE

GEN 130 - General Studies Core I: Foundations of Critical Thinking (*Exempt with at least 30 transfer credits*)
GEN 3XX - General Studies Core II: Exploring the Human Condition (*Exempt with at least 75 transfer credits*)
GEN 4XX - General Studies Core III: Shaping the Future

DISTRIBUTIONAL STUDIES

Select a minimum of 3 semester hours from 7 of the 8 following categories:

Art, Music and Theatre (ART, GDN, MUS, THE)

History and Political Science (HIS, POL)

Literature and Writing (ENG, WRT)
Excludes ENG 230, WRT 211 and WRT 212

Mathematics (MAT)
Excludes MAT 130 and MAT 150

Natural Sciences (BIO, CHM, PHY and GEN 183)

Philosophy and Religion (PHI, REL)

Social Sciences (ANT, CRJ, DVS, ECN, SOC, PSY)

World Languages (CHI, GER, JPS, SPA or other)

Upon completion of the requirements for the Bachelor of Arts degree through the Lakeland University evening, weekend and online program, degree-earning students will have:

- earned at least 120 semester hours of college credit, with a minimum of 30 semester hours having been completed through Lakeland University;
- satisfied the requirements of at least one academic major;
- completed the General Studies requirements; and
- maintained a cumulative 2.0 grade point average in both the major and in all coursework taken through Lakeland University.

The Lakeland University evening, weekend and online program's liberal arts component enables students to develop the necessary skills and knowledge to communicate clearly, inquire methodically, evaluate rationally and reason validly. These skills are developed through courses in:

- Distributional Studies, which develop knowledge in areas outside the major; and
- Interdisciplinary Studies, which encourage the integration of knowledge and values.

COOPERATIVE EDUCATION

(23-27 semester hours) *Only available to Accounting majors

- **EXP 100 - Professional Protocol** (1 semester hour)
- **EXP 300 - Experiential Learning Seminar** (1 semester hour)
Is completed two times, for a total of 2 semester hours. Co-requisite with either ACC/EXP 390
- **Minimum of twenty (20) semester hours of experiential learning option**
ACC 390 or EXP 390 - Cooperative Education Experience (1-12 semester hours). At least 10 semester hours must be completed in ACC 390



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