



## Accountant AAS Degree - 60 credits

Program Area: Accounting (Fall 2017)

**\*\*\*REMEMBER TO REGISTER EARLY\*\*\***

### Program Description

The AAS Accountant degree prepares students for successful entry into the job market upon graduation or for continuation onto their Bachelor's degree.

A solid understanding of ethics and the ability to apply critical thinking skills to problem resolution is interwoven throughout the curriculum.

Students demonstrate the mastery of their accounting skills through hands-on experiences as they complete comprehensive problems and case studies involving payroll, tax return preparation, transaction analysis, financial statement preparation and analysis, budget preparation and analysis, and business simulations using software programs that are popular in the industry. Managerial accounting, nonprofit accounting, internal control analysis, and spreadsheet skills are also essential components developed within our accounting program.

*Many of the courses in the Accounting AAS Degree are offered on-site and all of the courses are offered online.*

### Program Outcomes

Students will possess a strong background in GAAP (Generally Accepted Accounting Principles), accounting theory, accounting practices, and be able to:

- Understand the laws, regulations, and the codes of the accounting profession that are applicable to and have an impact on the business and accounting environment
- Analyze and properly record routine to advanced business transactions and appropriate adjusting journal entries using a variety of industry software
- Prepare and process closing entries
- Prepare routine to advanced formal financial statements
- Prepare and file routine to advanced payroll tax returns using industry software
- Prepare and file individual tax returns using industry software
- Analyze and interpret accounting records and prepare appropriate reports for management using industry software and spreadsheet programs

### Required Courses

Number	Name	Credits	Term
ACCT 1400	Business Math	2	
ACCT 1410	Financial Accounting Principles I	3	
ACCT 1500	Personal Finance	3	
ADSC 1430	Microsoft Office	3	
LGST 1420	Business Law	3	
ACCT 1510*	Financial Accounting Principles II	3	
ACCT 1540*	Fundamentals of Taxation	4	
ECON 1160	Principles of Economics: Microeconomics	3	
ENGL 1106	College Composition I	3	
ACCT 1530*	Payroll Accounting	2	
ACCT 2420*	Intermediate Accounting I	4	
ACCT 2430*	Managerial Accounting	3	
ECON 1150	Principles of Economics: Macroeconomics	3	
Math Elective	MATH 1100 or higher	3	
ACCT 2410*	Spreadsheet Concepts and Applications for Accounting	3	
ACCT 2460*	Computerized Applications in Accounting	2	
ACCT 2520*	Intermediate Accounting II	4	
ACCT 2697*	Accounting Capstone	3	
<i>Technical Electives</i>	<i>Choose 3 credits from the following:</i>		
ACCT 2470*	Governmental and Nonprofit Accounting (3 credits)		
ACCT 2480*	Internal Control Environment (3 credits)		
ACCT 2695*	Accounting Internship (1-3 credits)	3	
ADSC 1420	Business Communications (3 credits)		
LGST 1425	Business Law: Commercial Topics (2 credits)		
<i>Elective Credits</i>	Minnesota Transfer Curriculum Goal Areas 1-10	3	

**Total Credits**

**60**

**\*Requires a prerequisite**



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- Communicate effectively in written/verbal formats with members of the organization
- Work productively in a team atmosphere
- Elect to continue onto a four-year bachelor of accounting degree
- Qualify to take the Accredited Business Accountant Exam

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### Program Articulations

This program has excellent articulation agreements in place with various colleges and universities that allow the student to transfer most (if not all) of their credits earned in the LSC Accountant program, should the graduate decide to pursue a bachelor's degree in accounting. Current articulations include:

- University of Wisconsin, Superior, BS in Accounting  
<https://www.uwsuper.edu/admissions/transfers/upload/Lake-Superior-College-Accounting.pdf>
- University of Minnesota, Crookston, BS in Accounting  
<http://www.mntransfer.org/download.php?id=4709>
- Herzog University, BS in Accounting  
<http://www.mntransfer.org/download.php?id=3572>

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### Pre-program Requirements

To begin your career in Accounting, you need to be at college level English/reading and mathematics.

#### English/Reading:

- A score of 78 or higher on the reading comprehension portion of the Accuplacer, or
- Completion of ENGL/READ 0950 or 0955 (or equivalent course or higher). ENGL/READ 0955 may be taken concurrently with Semester I coursework.

#### Mathematics:

- A score of 50 or higher on the **College Math** portion of the Accuplacer, or
- Completion of MATH 0470 (or equivalent course or higher). MATH 0470 can be taken concurrently with Semester I coursework.

For interpretation of test results and selection of appropriate coursework;  
or general information about the program, admissions, financial aid, and getting started at LSC,  
contact the professional team at [pat@lsc.edu](mailto:pat@lsc.edu) or 218-733-7601

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For specific information about the Accountant AAS Degree including course descriptions, course prerequisites, the gainful employment disclosure, and potential career opportunities, see program Website:

<https://degrees.lsc.edu/accountant/>

- OR -

Contact Faculty Advisors, Jeri Brysch: [j.brysch@lsc.edu](mailto:j.brysch@lsc.edu) or 218-733-2072;  
Lori Yecoshenko: [l.yecoshenko@lsc.edu](mailto:l.yecoshenko@lsc.edu) or 218-733-6930



MINNESOTA STATE

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