

*****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:

- Examine and apply the laws, regulations, and the codes of the governing bodies that have an impact on the business and accounting environment.
- Apply current accounting principles and practices to understand an organization's financial data.
- Analyze and properly record routine to advanced business transactions within the accounting cycle both manually and with industry software.
- Complete the accounting cycle and prepare advanced/complex financial statements both manually and with industry software.

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	Business Computers/ 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	
Elective	Minnesota Transfer Curriculum Goal Areas 1-10	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	MATH 1100 or higher Preferred: MATH1100 or MATH 2210	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	
Technical Electives	Choose 3 credits from the following:	3	
ACCT 2470*	Governmental and Nonprofit Accounting (3 credits)		
ACCT 2480*	Fraud Prevention (3 credits)		
ACCT 2695*	Accounting Internship (1-3 credits)		
ADSC 1420	Business Communications (3 credits)		
CIS 1430	Data Analytics Fundamentals (3 credits)		

Total Credits

60

*Requires a prerequisite

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Program Outcomes (con't)

- Describe federal and state laws related to payroll issues; including determination of taxable wages, taxes on wages, and exemptions from taxes
- Prepare federal individual tax returns with accompanying schedules both manually and using industry software.
- Apply analytical methods and techniques to drive effective, data-driven solutions to business problems using industry or spreadsheet software.
- Evaluate and prepare financial and non-financial information used to support strategic management and internal decision making.
- Utilize accounting information to diagnose the financial health of a business and offer solutions with ethical and sound reasoning.
- Interpret ethical principles in decision making.
- Demonstrate effective communication skills.
- Demonstrate the ability to work effectively in a team environment.

Note:

ENGL 1106 - College Composition I is required for graduation. Students must satisfy course prerequisites for ENGL 1106, which may require more than one semester of additional ENGL/READ courses. Contact your advisor for assistance with course placement.

Mathematics: A college level math course is required for graduation. Students must satisfy course prerequisites for college level math courses, which may require more than one semester of additional math. Contact your advisor for assistance with course placement.

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

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 Articulation Agreement
- University of Minnesota, Crookston, BS in Accounting Articulation Agreement
- Herzog University, BS in Accounting Articulation Agreement

For specific information about the Accountant AAS Degree including course descriptions, course prerequisites, and potential career opportunities, see the [program website](https://degrees.lsc.edu/accountant/) (https://degrees.lsc.edu/accountant/) or contact Faculty Advisors, [Jeri Brysch](mailto:jeri.brysch@lsc.edu) (jeri.brysch@lsc.edu) at 218-733-2072; [Lori Yecoshenko](mailto:lori.yecoshenko@lsc.edu) (lori.yecoshenko@lsc.edu) at 218-733-6930