

Accounting

Lebanon Valley College

Part-time
Undergraduate
Program



Make yourself an even *greater* asset to the business world. Complete your bachelor of science degree in accounting.

Expand Your Career Options

Accounting has been called the language of business, and organizations large and small rely on skilled accountants to make sense of it all. Earning your bachelor of science in accounting gives you an important academic credential that opens more doors to opportunity in your career and your life.

The B.S. in accounting program at LVC is designed for flexibility, so you can build the skill sets you need to unblock your career path. Many students find room to add a minor or even a double major. This program offers you the chance to build on your strengths as you explore new fields of study.

LVC's accounting curriculum exceeds the minimum requirements, allowing our graduates to sit for the CPA exam immediately. But there's more to being a professional accountant than just crunching the numbers. The B.S. in accounting program builds on LVC's firm commitment to the liberal arts. Our accounting majors learn to think, write, and speak, to formulate arguments, and to analyze and defend positions. When you complete your accounting degree, you'll understand the language of business and ways to apply it for career success.

A Quality Education

Lebanon Valley College has a reputation for quality academics and personal attention. A typical class has 15 or 20 students. Faculty members put student needs first and provide a high level of individual attention. Courses are conveniently scheduled evenings year round, with select classes on Saturday.

Admission For Part-Time Students

At LVC, admission decisions for part-time students focus on the individual. All applicants for undergraduate programs must have a high school diploma or a GED, but the ACT and SAT examinations are not required. We encourage you to make an appointment with a counselor to design a degree program that meets your needs.

Find Out More Today

- Telephone 717-867-6213 or 1-877-877-0423 (toll-free)
- E-mail continuing-education@lvc.edu

Apply online anytime at www.lvc.edu/ce/ce-application.aspx

LVC makes it easy to complete your degree:

- In-Demand Programs Designed for Working Adults
- Convenient Evening and Saturday Class Schedules
- Flexible Payment Plans
- Deferred Tuition Option
- Financial Aid
- Generous Transfer Policy

Career Opportunities

LVC accounting graduates work in exciting professions including:

- Certified Public Accountant
- Certified Management Accountant
- Tax Accountant
- Auditor
- Corporate Accountant
- Cost Accountant
- Financial Service Provider
- Entrepreneur



B.S. in Accounting

Degree Requirements

Lebanon Valley College

Foundation Courses

ACT 161 - Financial Accounting -

Basic concepts of accounting including accounting for business transactions, preparation and use of financial statements, and measurement of owners' equity. An introductory course for non-accounting majors. (3 credits)

ACT 162 - Managerial Accounting -

Cost-volume-profit relationships, cost analysis, business segment contribution, profit planning and budgeting as a basis for managerial decision making. (3 credits)

Prerequisite: ACT 161 with a minimum grade of "C-" or better

ECN 101- Principles of

Microeconomics - This course examines how individuals and firms make choices within the institutions of free-market capitalism. Individuals decide how much of their time to spend working and what to buy with the earnings of their labor. Firms decide how much to produce and in some cases what price to charge for their goods. Together these choices determine what is produced, how it is produced and for whom it is produced in our economic system. (3 credits)

ECN 102 - Principles of

Macroeconomics - This course extends the study of consumer and producer choices to discover how they affect the nation's economy. Macroeconomics deals with the economy as a whole as measured by the key variable of inflation, unemployment, and economic growth. Emphasis is on both Keynesian and classical theories and how they predict what monetary and fiscal policies can be used to affect these variables and reach national economic goals. (3 credits)

Prerequisite: ECN 101

MAS 150 - Finite Mathematics -

Introduction to mathematical techniques used in quantitative analysis in business and economics. Topics include sets, linear relations, matrices, linear programming, probability and interest. (3 credits)

MAS 170 - Elementary Statistic - An introduction to elementary descriptive and inferential statistics with emphasis on conceptual understanding. (3 credits)

BUS 130 - Modern Business

Organization - By studying and experiencing the various ways businesses and commercial activities are organized in the global economy, students learn to view each organization as a conscious collection of functional components and strategic partnerships designed to serve the needs of customers and other stakeholders. Examples are chosen to highlight the fundamental concepts in human resources and operations management, leadership, marketing and selling, finance and accounting, operations, human resources, law and ethics, and technology and information management. (3 credits)

BUS 160 - Computer Applications -

An extensive introduction to spreadsheet, database, and Internet applications software as used in business. Through hands-on classroom instruction, computer aided learning, and course project assignments, students learn the use of the major analytical software packages that are commonly used in business. The class teaches the basic principles of using this software to solve problems and enhance critical thinking skills. (3 credits)

Core Courses

BUS 230 - Principles of Management -

A study of the principles of management and leadership as they apply to the effective and efficient operation of for-profit and not-for-profit organizations regardless of their size. Emphasizes the organization's structure, leadership, interpersonal relationships, managerial functions, and methods for assessment and control. (3 credits)

Prerequisite: BUS 130 or permission of the instructor

BUS 285 - Organizational

Communications - The development of writing, speaking and listening skills for business management. (3 credits)

Prerequisite: ENG 111 and 112. Writing process.

BUS 340 - Principles of Marketing -

An overview of marketing from the management perspective. Topics include marketing strategies, marketing research, consumer behavior, selecting target markets, developing, pricing, distributing and promoting products and services and non-profit marketing. (3 credits)

Prerequisite: junior or permission

BUS 361 - Principles of Finance -

A study of financial management covering analysis of asset, liability and capital relationships and operations; management of current assets and working capital; capital planning and budgeting; capital structure and dividend policy; short and intermediate term financing; internal and external long term financing; and other financial topics. (3 credits)

Prerequisite: ACT 162; ECN 101, 102

BUS 371 - Business Law I -

Elementary principles of law relating to the field of business. The course covers contracts, government regulation of business, consumer protection, bankruptcy, personal property, real estate, bailments, insurance and estates. (3 credits)

BUS 460 - Management Information

Systems - Examines data sources and the role of information in management planning, operations and control in various types of business environments. Treats information as a key organization resource parallel to people, money, materials and technology. (3 credits)

Prerequisite: ACT 162; BUS 185, or permission

BUS 485 - Strategic Management - A

capstone course to study administrative processes under conditions of uncertainty, integrating prior studies in management, accounting and economics. Uses case method and computer simulation. (3 credits)

Prerequisite: BUS 185, 340, 361 and senior standing or permission. Writing process. Prerequisite: Last semester seniors only.

ACT 251 - Intermediate Accounting I -

Study of the theory and development of generally accepted accounting principles as they relate to financial reporting; the application of these principles to the preparation of financial statements; special emphasis on revenue recognition as well as valuation, classification and disclosure of current assets. (3 credits)

ACT 252 - Intermediate Accounting

II - Study of the accounting for non-current assets, long-term liabilities and stockholder's equity, including analysis of financial statements. (3 credits)

Prerequisite: ACT 251 with a minimum grade of "C-" or better

ACT 353 - Cost Accounting -

Analysis and use of techniques for cost management and control; the accumulation and recording of the costs including job-order, process and standard cost systems, the joint and by-product costing; contemporary topics such as activity based costing and just-in-time manufacturing. (3 credits)

Prerequisite: ACT 162

or

ACT 455 - Auditing - A study of the process of evaluation of internal controls and interpretation of financial information to permit an auditor to express a professional opinion on financial reports. (3 credits)

Prerequisite: ACT 252

Elective Courses

Two electives in accounting not to include ACT 400 (60 credits)

ACT 351 - Advanced Accounting -

Study of theory and standards with application to income presentation, interim reporting and per- share disclosures. Emphasis on business combinations and consolidated financial presentations. (3 credits)

Prerequisite: ACT 252

ACT 352 - Government and

Non-Profit Act. - Basic concepts of fund and budgetary accounting used for financial activities of governmental units and not-for-profit organizations. (3 credits)

Prerequisite: ACT 162

ACT 451 - Individual Income Tax -

Analysis of the federal income tax laws as applied to individuals; case problems, preparation of returns. (3 credits)

Prerequisite: ACT 162

ACT 452 - Corporate Income Tax -

Analysis of the federal income tax laws as applied to corporations, partnerships and fiduciaries; case preparation of returns. (3 credits)

Prerequisite: ACT 451

ACT 400 - Internship

Minor

ACT 161, 162, 251, 252, 353 or 455 - See descriptions under Foundation Courses and Core Courses.

Six credit hours of accounting electives not to include internship credit (21 credits)