LC Express
North Idaho College
Accounting BS 2026-2027 Advising Guide

LC State Contact: Dr. Chris Riggs, LC State Social Sciences Division Chair
208-792-2264, ckriggs@lcsc.edu

North Idaho College

Core Requirements to take at NIC
North Idaho College Core Requirements

Gem Standard	Category	Credits Required
Gem 1	Written Communication	3
Gem 2	Oral Communication	3-5
Gem 3	Mathematical Ways of Knowing	7-8
Gem 4	Scientific Ways of Knowing Note: Students must take at least 1 lab science course to fulfill Gem 4	6
Gem 5	Humanistic And Artistic Ways of Knowing	6
Gem 6	Social And Behavioral Ways of Knowing	1-3
Gem 7W	Wellness	3
Gem7F/Gem 7I	First Year Experience or Institutionally Designated	3

Total Credits Required to be Core Complete: 36-40

Lower Division Course Requirements to Transfer to LC State
Lower Division Course Requirements

NIC Course	NIC Credits	LC State Equivalent Course	LC State Course Title
ECON-201	3	ECON-201	Principles of Macroeconomics
ECON 151	3	ECON-201	Principles of Macroeconomics
ECON-202	3	ECON-202	Principles of Microeconomics
ECON 152	3	ECON-202	Principles of Microeconomics
ACCT-201	3	AC-231	Principles of Accounting I
BUSA 201	3	AC-231	Principles of Accounting I
ACCT-202	3	AC-232	Principles of Accounting II
BUSA-100	3	BUS-221	Introduction To Computers/Info Systems
BUSA-240	3	BUS-221	Introduction to Computers/Info Systems
BUSA-101	3	BUS-101	Introduction to Business
ENGL-272	3	BUS-220	Business Communications
ENGL-202	3	BUS-220	Business Communications

Total Degree Specific Lower Division NIC to LC State Transferable Credits: 21
Total Credits Required for LC Express Eligible AA/AS: 60

Upper Division Requirements
Upper Division Course Requirements

LC State Course	LC State Course Title	LC State Credits
ECON/PSYC/SS-300	Statistical Methods	3
ECON-465	International Economics	3
BUS-498	Senior Strategic Seminar	3
BUS-412	Human Resource Management	3
BUS-370	Production And Operations Management	3
BUS-355	Information Systems for Managers	3
BUS-321	Principles Of Marketing	3
BUS-311	Foundations Of Management Theory	3
BUS-365	Business Law I	3
AC-485	Auditing Concepts	3
AC-484	Tax Law II	3
AC-483	Tax Law I	3
AC-385	Managerial And Cost Accounting I	3
AC-332	Intermediate Accounting II	3
AC-331	Intermediate Accounting I	3
BUS-301	Financial Management	3
BUS-380 or	International Business	3
BUS-482	International Marketing	3

Upper Division Requirements
Experiential Component – Select one of the following:

LC State Course	LC State Course Title	LC State Credits
BUS-405 or	Entrepreneurship	3
AC-309 or	Volunteer Income Tax Assistance	3
AC-394 or	Internship In Accounting	3
AC-494 or	Internship In Accounting	3
BUS-346 or	Nonprofit Management	3
BUS-421	Marketing Research	3

Select 6 Accounting elective credits at the 300/400 level

Total credits needed to graduate: 83
Total LC State non-transfer credits needed to graduate: 32
Total upper division credits needed to graduate: 36

Students must earn at least a "C-" in MATH, ECON, and PSYC-101.
Students must earn at least a "C-" in all major courses. Students must also earn at least a 2.5 grade point average in all business courses combined, including Accounting and Economics.
This is just a guide. Check with your advisor to ensure you earn at least 32 credits at LC State and have completed 36 upper division credits.

Visit the LC State Catalog for more information on program requirements: Accounting BS | Lewis-Clark State College General Catalog