

# ACCOUNTING MAJOR (A)

Students receive in-depth training in accounting systems, state and federal laws, and IRS policies that will prepare them to serve in their vocations. They will be prepared to work within both businesses and government agencies. Options are available for completing a double major or combining an undergraduate and graduate program. Rigorous classes prepare students who wish to study for the Certified Public Accounting (CPA) Licensure exam.

## Program Learning Outcomes

By fulfilling all of the course requirements for the Bachelor's of Science in Accounting, students will be able to:

1. Create and analyze financial statements prepared in accordance with Generally Accepted Accounting Principles (GAAP).
2. Understand and correctly use the basic terms and concepts of the accounting profession, as applied in actual accounting activities.
3. Demonstrate an understanding of the domestic and international economic and regulatory environment of business.
4. Demonstrate an understanding of Information Systems appropriate to entry-level business positions.
5. Demonstrate an understanding of the legal and ethical responsibilities of accountants, businesses and businesspersons from a Christian perspective.

## Curriculum

Due to the rigor of the accounting profession, students who wish to register for ACCT 310 Intermediate Accounting I or higher accounting courses, will be required to have earned a minimum grade of "B" in ACCT 203 Financial Accounting and ACCT 223 Managerial Accounting. Each student will then be required to earn a minimum grade of C in each of their upper-level accounting courses to be awarded a bachelor's degree in accounting from Concordia University.

Students who wish to complete the 150-hours to qualify for CPA Licensure have several options - including an MBA - and should consult with their advisor to plan their course of study.

Code	Title	Hours
Core Requirements ( <a href="https://catalog.cuw.edu/undergraduate/university/acad-prog/trad/core/">https://catalog.cuw.edu/undergraduate/university/acad-prog/trad/core/</a> ) <sup>1</sup>		45
<b>Major Requirements</b>		<b>60</b>
<b>Electives</b>		<b>15</b>
Minor: Optional		
<b>Total Hours</b>		<b>120</b>

<sup>1</sup> For transfer students, please see the Advanced Transfer Core (<https://catalog.cuw.edu/undergraduate/university/acad-prog/trad/transfer-core/>).

## Major Requirements

Code	Title	Hours
<i>Required Core Courses</i>		
BUS 315	Business Statistics (counted in University Core)	
ECON 222	Macroeconomics (counted in University Core)	

COMM 105	Public Speaking (counted in University Core) or COMM 20 Interpersonal Communication	
<i>Required Business Core Courses</i>		
ACCT 203	Financial Accounting	3
ACCT 223	Managerial Accounting	3
BUS 210	Business Law I	3
BUS 162	Quantitative Business Essentials	3
or BUS 161	Business Essentials	
BUS 355	Management Information Systems	3
BUS 399	Business Internship	3
BUS 453	Business Policy and Ethics (Business School Capstone)	3
ECON 231	Microeconomics	3
FIN 300	Principles of Finance	3
MGMT 130	Principles of Management	3
MGMT 336	Human Resource Management	3
MGMT 450	International Business	3
MKTG 131	Principles of Marketing	3
<b>Required Courses</b>		
ACCT 310	Intermediate Accounting I	3
ACCT 311	Intermediate Accounting II	3
ACCT 323	Cost Accounting	3
ACCT 350	Income Tax I	3
ACCT 360	Income Tax II	3
ACCT 420	Auditing	3
ACCT 441	Mergers and Acquisitions	3
<b>Total Hours</b>		<b>60</b>