

# ACCOUNTING MAJOR (M)

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.

Our dedicated accounting professors are committed to enhancing learning by working with students inside and outside of the classroom. Students are encouraged to participate in the on-campus, student-led, Accounting Club, which provides a network of support. CUW accounting graduates have had a 100% job placement rate for two years running.

## 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)<br>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> |