

ACCOUNTING MAJOR

The major in accounting offers two concentrations: general accountancy and public accountancy. The general accountancy concentration is ideal for students who are interested in corporate or general accounting and want to complete their major in four years. Students interested in pursuing a graduate degree may also be interested in the general accounting concentration. The public accountancy concentration is intended to provide a framework for students who wish to, while at Concordia, meet the requirements for the 150 semester hours that most states require to take the certified public accounting (CPA) exam and incorporates the topics tested on the exam.

Students must take supporting and foundation classes prior to enrolling in upper-division courses (300 and 400 level). Permission may be granted by the instructor for students to concurrently take one foundation or supporting class with upper-division courses. It is recommended that students take the MATH 121 Calculus I course prior to economics, finance, and accounting courses.

BUSN 390 Internship, Internships taken for credit are 1-8 credits (up to 8 credits toward graduation; up to 3 credits toward completion of an accounting major).

Major Requirements

The requirements for a **major in accounting** are 63-69 credits plus additional credits to total 150 hours for public accountancy:

Code	Title	Hours
Required Supporting Courses		
CSC 104	Software Applications for Business Data	4
MATH 121	Calculus I	4
Business Foundation Courses		
BUS 201	Principles of Global Economics	4
BUS 210	Ethics and Leadership	4
BUSN 305	Introduction to Business Law	3
ACCT 255	Principles of Financial Acctg	4
ACCT 256	Principles of Managerial Acctg	4
Business Core Courses		
BUSN 320	Business Statistics	3
BUSN 339	Principles of Management and Leadership	3
BUSN 351	Principles of Mktg and Sales	3
ACCT 360	Accounting Information Systems	3
FIN 303	Corporate Finance	3
Concentration		
Accounting majors must choose at least one concentration from the 8-48 following:		
General Accountancy		
Public Accountancy		
Total Hours		60-90

Recommended supporting courses:

Code	Title	Hours
COM 305	Business and Professional Speaking	4
COM 312	Interpersonal Communication	4
COM 314	Group Communication and Team Building	4

ENG 316	Business Writing	4
ENG 324	Technical Writing	4
ENG 371	Editing and Grammar for Professionals	4

Concentrations for a Major in Accounting

General Accountancy Concentration

General Accountancy Concentration requires 21 credits:

Code	Title	Hours
General Accountancy Courses		
ACCT 331	Tax Accounting I	3
ACCT 355	Intermediate Accounting I	3
ACCT 356	Intermediate Accounting II	3
ACCT 366	Cost Accounting	3
ACCT 470	Audit I	3
Select 6 credits from the following:		6
ACCT 390	Internship	
ACCT 428	Governmental and Not-for-Profit Accounting	
ACCT 431	Tax Accounting II	
ACCT 435	International Accounting Standards	
ACCT 452	Advanced Accounting	
ACCT 475	Audit II	
Total Hours		21

Public Accountancy Concentration

Public Accountancy Concentration requires 24 credits plus additional credits to total 150 hours:

Code	Title	Hours
Public Accountancy Courses		
ACCT 331	Tax Accounting I	3
ACCT 355	Intermediate Accounting I	3
ACCT 356	Intermediate Accounting II	3
ACCT 366	Cost Accounting	3
ACCT 431	Tax Accounting II	3
ACCT 452	Advanced Accounting	3
ACCT 470	Audit I	3
ACCT 475	Audit II	3
Total Hours		24

Recommended courses include:

Code	Title	Hours
ACCT 390	Internship	3
ACCT 428	Governmental and Not-for-Profit Accounting	3
ACCT 435	International Accounting Standards	3
BUSN 310	Global Supply Chain Management	3
BUSN 315	Management Information Systems	3
BUSN 441	Money Banking, and Financial Markets/Institutions	3
FIN 304	Equity Analysis	3
FIN 404	Portfolio Construction & Management	3
FIN 405	Fixed Income Analysis	3
FIN 407	Financial Statement Analysis & Business Valuation	3
FIN 408	Hedging & Risk Management	3

FIN 410	Management of Financial Institutions	3
FIN 420	Intermediate Corporate Finance	3

Degree and Graduation Requirements

In addition to the program-specific requirements listed above, all students must complete the graduation requirements specified for their degree. See the Degree and Graduation Requirements (<https://catalog.concordiacollege.edu/undergraduate-academic-community/degree-graduation-requirements/>) section for more information.