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LaGrange College

Course Catalog - Accountancy

Accountancy (B.S.) - B.S. in Accountancy

Type:Major

Students planning to pursue licensure as a Certified Public Accountant (CPA) are required by Georgia law to complete 150 semester hours. The Accountancy Program Director will assist students in determining how they should acquire the final 30 semester hours needed. Students are eligible to sit for the uniform CPA examination upon graduation with the B.S. in Accountancy degree.

Students pursuing a Bachelor of Science degree in Accountancy must complete 51 semester hours of major coursework above the general education (Ethos) requirement of 44 hours and the Gateway pre-major requirement of nine hours. Students will complete the total required 120 hours as follows:

Ethos Requirements	44 hours
Gateway Courses (pre-major)	9 hours
Common Business Core	27 hours
Accountancy Major Courses	24 hours
General Electives	16 hours

Total

120 hours

The required Gateway courses are:

[ACCT 2211](#)

[ECON 2200](#)

[MGMT 2200](#)

Accountancy Minor - Minor in Accountancy

Type:Minor

The department offers a minor in Accountancy for students in any major who want to gain basic knowledge about accounting functions and processes to bring added value to their professional career. A minor in Accountancy also adds value to a degree for students intended to complete a graduate program.

A minor in Accountancy consists of the following 15 semester hours of coursework:

- [ACCT 2211](#)
- [ACCT 2212](#)
- [ACCT 3301](#)
- [ACCT 3302](#)
- One additional ACCT or FNCE course of the student's choice approved by the Department Chair

ACCT 2211 - Principles of Financial Accounting

This is a foundation-level accounting course that introduces the terminology, principles, and practices of financial accounting for corporations. The course's major focus is the accounting cycle and preparation of financial statements.

Grade Basis: AL

Credit hours: 3.0

Lecture hours: 3.0

ACCT 2212 - Principles of Managerial Accounting

The course covers the uses of accounting for planning and control, including analysis and interpretation of data, and use of cost information for business policy implementation.

Grade Basis: AL

Credit hours: 3.0

Lecture hours: 3.0

Prerequisites:

- [ACCT 2211](#) - Principles of Financial Accounting
 - [ECON 2200](#) - Principles of Economics
 - [MGMT 2200](#) - Foundations in Business
-

ACCT 3301 - Intermediate Financial Accounting I

This course focuses on the decision-making implications of information provided to external stakeholders, including investors, creditors, customers, and regulators, and regulation theory and practice as applied to accountancy. Topics include regulation of accountancy procedures for external reporting, current problems in reporting financial position, income determination, and an integration of current professional pronouncements.

Grade Basis: AL

Credit hours: 3.0

Lecture hours: 3.0

Prerequisites:

- [ACCT 2211](#) - Principles of Financial Accounting

Restrictions:

- Offered in spring semester
-

ACCT 3302 - Intermediate Financial Accounting II

Continuation of Intermediate Financial Accounting I.

Grade Basis: AL

Credit hours: 3.0

Lecture hours: 3.0

Prerequisites:

- [ACCT 3301](#) - Intermediate Financial Accounting I

Restrictions:

- Offered in fall semester
-

ACCT 3310 - Ethics for Accountants

This course involves an exploration of ethics and professional behavior for accountants involved in various fields of practice, including auditing. Topics included in the study

of ethics for the discipline include reasoning, decision-making, corporate governance, leadership, professional judgment, fraud, and earnings management.

Grade Basis: L

Credit hours: 3.0

Lecture hours: 3.0

Prerequisites:

- [ACCT 2212](#) - Principles of Managerial Accounting
-

ACCT 4401 - Auditing and Accounting Ethics and Liability

This course focuses on the legal and ethical environment in which the accounting professional practices and in which financial statements are prepared and presented. Students will consider the conflict between profit motive and accurate and complete financial reporting, examining the participation in the financial reporting process by internal accountants, internal auditors, other business managers, and the independent auditors engaged to attest to the accuracy and completeness of management's financial statements. These conflicts will be discussed in relation to the business's responsibility to employees, investors, and other stakeholders. Traditional auditing practices will also be studied to determine the efficiency and the effectiveness of such methods.

Grade Basis: AL

Credit hours: 3.0

Lecture hours: 3.0

Prerequisites:

- [ACCT 3301](#) - Intermediate Financial Accounting I

Restrictions:

- Offered in fall semester
-

ACCT 4410 - Federal Income Taxation

This course introduces students to U.S. federal income tax concepts and principles and the application of such concepts to business operating, investing, and financing activities. Ethical and legal issues confronting tax practitioners are discussed throughout the course. Students engage in tax research utilizing professional databases and gain expertise in technical writing.

Grade Basis: AL

Credit hours: 3.0

Lecture hours: 3.0

Prerequisites:

- [ACCT 2211](#) - Principles of Financial Accounting

Restrictions:

- Offered on demand
-

ACCT 4415 - Cost Accounting

This course focuses on the decision-making implications of information provided to organization managers. Concepts from economics, statistics, and psychological science emphasize the use of quantitative techniques to manage uncertainty and risk. Topics include planning and control techniques, construction of static and flexible budgeting, and product costing mechanisms.

Grade Basis: AL

Credit hours: 3.0

Lecture hours: 3.0

Prerequisites:

- [ACCT 2212](#) - Principles of Managerial Accounting

Restrictions:

- Offered on demand
-

ACCT 4420 - Advanced Federal Income Taxation

This course examines continues the study of federal income taxation from ACCT 4410 and addresses more advanced federal taxation issues. Topics that will be covered include the taxation of entities and their owners, including the taxation implications of formations, distributions, reorganizations, liquidations and other business transactions.

Grade Basis: AL

Credit hours: 3.0

Lecture hours: 3.0

Prerequisites:

- [ACCT 4410](#) - Federal Income Taxation

Restrictions:

- Offered on demand
-

ACCT 4430 - Advanced Accounting

This is an intensive course that integrates the disciplines of accounting, finance, and taxation with respect to selected complex business transactions. Topics will include

business combinations, goodwill, inventory costing, property exchanges and advanced stockholders' equity transactions.

Grade Basis: AL

Credit hours: 3.0

Lecture hours: 3.0

Prerequisites:

- [ACCT 3302](#) - Intermediate Financial Accounting II

Restrictions:

- Offered in spring semester
-

ACCT 4440 - Accounting Information Systems

This course is an introduction to the systems, procedures, and processes that management employs to control operating activities and information reporting systems.

Grade Basis: AL

Credit hours: 3.0

Lecture hours: 3.0

Prerequisites:

- [ACCT 2211](#) - Principles of Financial Accounting
- [ECON 2200](#) - Principles of Economics
- [MGMT 2200](#) - Foundations in Business

Restrictions:

- Offered in spring semester
-

ACCT 4450 - Accounting Research and Analysis

In this course, students will perform accounting research using a variety of professional sources. Students will also use Excel to analyze public company financial data and conduct financial analysis.

Grade Basis: AL

Credit hours: 3.0

Lecture hours: 3.0

Prerequisites:

- [ACCT 3301](#) - Intermediate Financial Accounting I

Restrictions:

- Offered in Spring terms
-

ACCT 4460 - Internship in Accounting

This course represents a unique opportunity for accountancy majors to expand their knowledge of the practical applications of accounting concepts by entering into a learning contract with a cooperating business for a semester, or during the summer term. The contract, developed in cooperation with the site supervisor, will specify obligations and duties, what the student expects to learn, and the basis on which the student's learning accomplishments will be measured. The internship may be repeated for academic credit in the same, or in a different work setting, with the approval of the grading faculty member.

Grade Basis: L

Credit hours: 3.0

Lecture hours: 3.0

Restrictions:

- Accountancy major with demonstrated superior capabilities
 - internship application completed and signed by Career Planning Office and department faculty
-

ACCT 4480 - Special Topics in Accounting

A series of "special topic" courses will provide students with exposure to issues and concepts not covered in their regular coursework. Most topics will include work with "real-world" organizations.

Grade Basis: L

Credit hours: 3.0

Lecture hours: 3.0

Prerequisites:

- [ACCT 2211](#) - Principles of Financial Accounting

Restrictions:

- Consent of Instructor
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