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LaGrange College

Course Catalog - Accountancy

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

Type:Major

Students pursuing a Bachelor of Science degree in Accountancy must complete 48 semester hours of major coursework above the general education (Ethos) requirement of 40 hours and the Gateway pre-major requirement of 9 hours. Please note that an accounting internship, which counts as a major course, is not required, but is highly recommended. Students will complete the total required 120 hours as follows:

Ethos Requirements	40 hours
Gateway Courses (pre-major)	9 hours
Common Business Core	24 hours
Accountancy Major Courses	27 hours
General Electives	20 hours

Total

120 hours

Gateway Courses:

The required Gateway courses are:

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

Common Business Core Courses:

- [ACCT 2212](#) Principles of Managerial Accounting
- [FNCE 3353](#) Corporate Finance
- [MGMT 3312](#) Business Communication
- [MGMT 3370](#) Management and Organizational Behavior
- [MGMT 3392](#) International Business **or** [MGMT 3393](#) Cultural Aspects of International Business
- [MGMT 4451](#) Legal and Ethical Environment of Business
- [MRKT 3380](#) Principles of Marketing
- [MATH 1114](#) Introduction to Statistics

The Accountancy Major courses include:

[ACCT3301 - Intermediate Financial Accounting I](#)

[ACCT3302 - Intermediate Financial Accounting II](#)

[ACCT3420 - Advanced Federal Income Taxation](#)

[ACCT4401 - Auditing and Accounting Ethics and Liability](#)

[ACCT4410 - Federal Income Taxation](#)

[ACCT4430 - Advanced Accounting](#)

[ACCT4440 - Accounting Information Systems](#)

[ACCT4450 - Internship in Accounting](#)

One upper-level accounting elective which could be an internship.

Recommended Progression

Students who are interested in the B.S. in Accountancy can review a [four-year course plan](#).

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. The three elective hours are chosen by the student but must be an ACCT course at the 3000-level or above and 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. Note: students should complete MATH 1101 before registering for this course.

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 2550 - Internship in Accounting

(1-6 Hours) An opportunity for students to gain added early applied experience and insight in approved off-campus settings. Internships consist of at least 40 working hours per credit hour in areas related to the discipline. Assignments may include selected readings, public presentation, and a final portfolio containing essays, weekly journal, and supporting material. Advisors, program coordinators, department chairs, and the internship coordinator (or designee) must approve the internship before a student begins their work. Internships will be taken as pass/no credit.

Grade Basis: P
Credit hours: 3.0

Lecture hours: 3.0

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

Restrictions:

- offered spring even-numbered years only
-

ACCT 3420 - Advanced Federal Income Taxation

This course examines federal income taxation and addresses primarily taxation of individuals. This course incorporates IRS training modules and requires participation in the Voluntary Income Tax Assistance program (VITA).

Grade Basis: AL

Credit hours: 3.0

Lecture hours: 3.0

Prerequisites:

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

Restrictions:

- Offered on demand
-

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 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 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 program coordinator
-

ACCT 4550 - 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. A three-hour internship may be repeated for academic credit in the same, or in a different work setting, with the approval of the grading faculty member. Note: Students are normally awarded 3 credit hours for the internship, but seniors may request up to 9 hours for an internship, upon verification by the internship site that the additional hours are warranted, and upon approval by the Program Coordinator.

Grade Basis: L

Credit hours: 3.0

Lecture hours: 3.0

Restrictions:

- Accountancy major with demonstrated content competencies and excellent work ethic
 - internship application completed and signed by Career Planning Office and department faculty
-

FNCE 2300 - Personal Finance

This course promotes financial freedom. Students will learn personal finance concepts including budgeting, saving and investing, spending wisely, and managing debt. These concepts will be applied by students to their unique goals, values, and challenges. Overall, the course promotes a financially literate mindset and provides a toolkit for lifelong responsibility with money.

Grade Basis: L

Credit hours: 3.0

Lecture hours: 3.0

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