



## ACCOUNTING MAJOR

Instructors of Accounting: M.J. Brugere, F. Carter Campbell

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The John E. Simon Department of Accounting, Business Administration, Economics and Finance offers core course work leading to a major or a minor in accounting. Course offerings in the accounting major prepare graduates for careers in accounting by helping them to create a base upon which continued lifelong learning can be built. Graduates are well prepared for continuing on to graduate or professional school, or for careers in public, private or governmental accounting. Basic courses are designed for non-majors as well as majors as students from many other areas will benefit from an understanding of accounting theory and practice.

The accounting major provides a thorough grounding in the fundamental concepts and theory of accounting and intensive practice in applying these concepts and theories to the preparation, analysis, and evaluation of financial statements for a variety of types of profit, not-for-profit, and government institutions. Westminster's accounting major is built upon the understanding that the technological advancement of the computer system and the global economic system, while making accounting less labor-intensive, has also made the field of accounting much more sophisticated and more complicated. Consequently, a primary goal of the major is to help students learn how to learn, to develop analytical and conceptual skills along with communication and interpersonal skills, while at the same time, to acquire a strong fundamental understanding of accounting theory and practice.

The accounting minor provides advanced accounting knowledge for students from other majors. With the new laws recently passed, it is becoming more and more important for those who want to climb the corporate ladder to have additional background in accounting. Students must either have sophomore standing or be in their third semester as full-time Westminster students to enroll in any course in accounting.

Requirements: All accounting majors must complete the 15-hour core program (ECN 211 and 212, ACC 215 and 216 and MAT 144) and achieve junior standing before registering for any 300- or 400-level courses in accounting, business administration, or economics.

Majors must have at least a 2.00 grade point average in all required Accounting, Business Administration, Economic and Finance courses needed to satisfy major requirements.

If transfer credit is accepted for major requirements, indicate that acceptance by initialing the listing of the course. No more than 40 credit hours in accounting courses may be counted toward the 122 credit hours required for graduation.

Course #	Title of Course	Hours Completed	Semester Completed	Grade

**MAJOR: ACCOUNTING**

Student's Last Name	First Name	Middle Initial
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Advisor	Date Major Declared
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Course #	Title of Course	Hours Required	Semester Completed	Grade
<b>Core Business Courses:</b>				
ACC 215	Principles of Financial Accounting	3		
ACC 216	Principles of Managerial Accounting	3		
BUS 220	Fundamentals of Management	3		
BUS 250	Principles of Marketing	3		
BUS 327	Operations Management	3		
<u>or</u> ECN 351	Managerial Economics	3		
ECN 211	Principles of Macroeconomics	3		
ECN 212	Principles of Microeconomics	3		
FIN 318	Corporate Financial Management	3		
MAT 114	Elementary Statistics	3		
MAT 122	Business Calculus*	3		
<u>Or</u> MAT 124	Calculus I	5		
MIS 210	Spreadsheet Applications in Business	3		
SPE 101	Introduction to Speech Communication	3		
<u>or</u> SPE 203	Interpersonal Communication	3		
<u>or</u> SPE 220	Public Speaking	3		
	<b>Total Core Business Hours</b>	<b>36-38 hrs.</b>		
	*MAT 122 Business Calculus is highly recommended for students planning to go to graduate school.			
<b>Accounting Major Courses:</b>				
ACC 307	Gov't and Not-For Profit Accounting	3		
ACC 308	Managerial Cost Accounting	3		
ACC 312	Intermediate Accounting I	3		
ACC 319	Federal Income Tax I	3		
ACC 320	Accounting Information Systems	3		
ACC 322	Intermediate Accounting II	3		
ACC 418	Advanced Accounting	3		
ACC 419	Federal Income Tax II	3		
ACC 421	Auditing	3		
BUS 223	Business Law	3		
ECN 325	Money, Banking and Financial Markets	3		
	<b>Other Required Accounting Course Hours</b>	<b>33 hrs.</b>		
	<b>Total Hours for Major</b>	<b>69-71 hrs.</b>		