

Table of Contents

LaGrange College.....	1
Course Catalog - Accountancy.....	1
Accountancy (B.S.) - B.S. in Accountancy.....	1
Accountancy Minor - Minor in Accountancy.....	2
B.B.A. with a Concentration in Accountancy - B.B.A. with a Concentration in Accountancy.....	3
Students in the CORE program:.....	3
Students in the Ethos program:.....	4
Common Business Core.....	4
Concentration Core.....	4
ACCT 2211 - Principles of Financial Accounting.....	4
ACCT 2212 - Principles of Managerial Accounting.....	5
ACCT 3301 - Intermediate Financial Accounting I.....	5
ACCT 3302 - Intermediate Financial Accounting II.....	5
ACCT 4401 - Auditing and Accounting Ethics and Liability.....	6
ACCT 4410 - Federal Income Taxation.....	6
ACCT 4415 - Cost Accounting.....	7
ACCT 4420 - Advanced Federal Income Taxation.....	7
ACCT 4430 - Advanced Accounting.....	7
ACCT 4440 - Accounting Information Systems.....	8
ACCT 4454 - Financial Statement Analysis.....	8
ACCT 4460 - Internship in Accounting.....	9
ACCT 4480 - Special Topics in Accounting.....	9

LaGrange College

Course Catalog - Accountancy

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

Type:Major

Students in the CORE program:

Students pursuing a Bachelor of Science degree in Accountancy must complete 65 semester hours of major coursework (above the general education requirements of 55 hours). Students will complete the total required 120 hours as follows:

Core Requirements	46 hours
Interim	9 hours
Common Business Core	33 hours
Accountancy Core	27 hours

General Electives	5 hours
Total	120 hours

Students in the Ethos program:

Students pursuing a Bachelor of Science degree in Accountancy must complete 65 semester hours of major coursework (above the general education requirements of 53 hours). Students will complete the total required 120 hours as follows:

Core Requirements	44 hours
Interim	9 hours
Common Business Core	33 hours
Accountancy Core	27 hours
General Electives	7 hours
Total	120 hours

The required courses in the Accountancy major are:

ACCT 2211	ACCT 2212	ACCT 3301
ACCT 3302	ACCT 4401	ACCT 4410
ACCT 4415	ACCT 4420	ACCT 4430
ACCT 4440	ACCT 4454	ECON 2200
FNCE 3353	MATH 1114 or PSYC 2298	MGMT 2200
MGMT 3312	MGMT 3370	MGMT 3393
MGMT 4451	MRKT 3380	

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.

Accountancy Minor - Minor in Accountancy

Type:Minor

The department offers a minor in Accountancy for non-business majors. Accountants provide the information on which organizations run. Understanding how to access and analyze that information makes students in any field more marketable to employers and graduate schools.

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

B.B.A. with a Concentration in Accountancy - B.B.A. with a Concentration in Accountancy

Type:Major

The Bachelor in Business Administration degree program is designed to help students develop ideals that are ethically sound and socially desirable, cultivate an awareness of the social, political, and economic developments to which businesses must adapt, develop sound judgment and effective communication skills, and develop individual interests and talents. Coursework provides both the theoretical and practical foundation needed for those entering businesses, as well as government and not-for-profit organizations.

There are three concentrations in the Business major: Accountancy, Marketing and Entrepreneurship, and Sports Management. Students must choose at least one area in which to concentrate.

To declare a major in Business, the student must meet the following criteria:

1. Have a GPA of 2.50/4.00 or better or permission of program faculty;
2. Complete [MGMT 2200](#), [ACCT 2211](#), and [ECON 2200](#) with a grade of “C-” or better.

To remain a major in Business in good standing, the student must meet the following criteria:

1. Complete all other major requirements with a grade of “C-” or better;
2. Maintain an overall and major GPA of at least 2.50/4.00.

Any Business major who's overall or major GPA falls below a 2.50/4.00 will be placed on probation and has one semester in which to remove the probationary status. Exceptions to the above criteria may be made at the discretion of the departmental faculty.

Students in the CORE program:

Students pursuing a Bachelor of Business Administration degree must complete 51 semester hours of major coursework (above the general education requirements of 55 hours). Students will complete the total required 120 hours as follows:

Core Requirements	46 hours
Interim	9 hours
Common Business Core	36 hours
Concentration Core	18 hours
General Electives	11 hours
Total	120 hours

Students in the Ethos program:

Students pursuing a Bachelor of Business Administration degree must complete 51 semester hours of major coursework (above the general education requirements of 53 hours). Students will complete the total required 120 hours as follows:

Core Requirements	44 hours
Interim	9 hours
Common Business Core	36 hours
Concentration Core	18 hours
General Electives	13 hours
Total	120 hours

Common Business Core

The required courses in the Common Business Core include the following:

ACCT 2211	ACCT 2212	ECON 2200
FNCE 3353	MATH 1114 or PSYC 2298	MGMT 2200
MGMT 3312	MGMT 3370	MGMT 3385
MGMT 3393	MGMT 4451	MRKT 3380

Concentration Core

Accountancy

Students choosing the Accountancy concentration must complete:

- [ACCT 3301](#) Intermediate Financial Accounting I
- [ACCT 3302](#) Intermediate Financial Accounting II
- [ACCT 4430](#) Advanced Accounting
- Plus 3 additional ACCT classes at the 3000 level or above of the student's choosing
 - # If a student chooses to take [ACCT 4440](#) as part of their concentration, they are exempt from taking [MGMT 3385](#). The student will need to take one additional 3-hour elective.

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

A study of the uses of accounting for planning and control, including analysis and interpretation of data, and use of cost information for business policy implementation. Active learning projects will be emphasized.

Grade Basis: AL

Credit hours: 3.0

Lecture hours: 3.0

Prerequisites:

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

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 terms
-

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 terms

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 terms

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 in Fall terms
-

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 in Spring terms
-

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. Return preparation, planning, research, and compliance issues are also integrated throughout the course.

Grade Basis: AL

Credit hours: 3.0

Lecture hours: 3.0

Prerequisites:

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

Restrictions:

- Offered in Spring terms
-

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 terms
-

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

Restrictions:

- Offered in Spring terms
-

ACCT 4454 - Financial Statement Analysis

This course focuses on the structure and analysis of financial statements prepared in accordance with US GAAP, providing students with a framework for using financial statement data in a variety of valuation and business analysis contexts.

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 a qualified student to expand his or her understanding of the practical applications of accounting concepts by entering into a specific “help-rendered learning accomplishment” contract with a cooperating area enterprise. The contract will specifically identify the student’s obligations and duties, the nature and extent of the host enterprise’s commitment to assist the student in further extending his or her knowledge of enterprise operations, and the basis on which the student’s learning accomplishments will be measured. No more than 12 credit hours may be applied toward the student’s graduation requirements.

Grade Basis: L

Credit hours: 3.0

Lecture hours: 3.0

Restrictions:

- Accountancy major with demonstrated superior capabilities
 - Prior approval of the contract by the 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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