

# Accounting Major (BS)

Associate Professor: Angela Buchanan

Assistant Professor: Lin Nanying

The Accounting Major provides students with the accounting and business knowledge needed to sit for the CPA exam (NOTE: See state licensure requirements for full requirements to sit for the CPA exam and licensure in your state).

Accounting is a diverse dynamic field with many opportunities in private practice, industry, and government. All organizations hire accountants to maintain vital business and financial information needed to run the organization and to maintain compliance with rules and regulations mandated by the profession and government.

The Accounting Major prepares students to sit for the CPA Exam. In addition to the following required 30 upper-division Accounting credits, students are required to complete the 37 Business Core credits, for a total of 67 credits.

**NOTE: To graduate with a Bachelor of Arts or Bachelor of Science degree from Lyon College, students must successfully complete a minimum of 120 semester credit hours comprised of our required Core curriculum (44-48 hours), the requirements of at least one major (credit hours vary per major), and a selection of our Liberal Arts electives. They must also earn at least a 2.00 cumulative grade point average for all work taken at Lyon College and a 2.00 cumulative grade point average in their major, minor, and concentration.**

## Summary of Requirements for a Major in Accounting - Business Core

Item #	Title	Credits
ECO 101	Principles of Economics I	3
ECO 102	Principles of Economics II	3
ACC 210	Financial Accounting	3
ACC 211	Managerial Accounting	3
BUS 210	Principles of Management	3
BUS 303	Business Law	3
BUS 306	Principles of Marketing	3
BUS 311	Operations Management	3
ECO 320	Corporate Finance I	3
BUS 323	Statistical Applications to Business Decision Making	3
ECO 215	Investment Portfolio Management	1
BUS 415	Social Entrepreneurship	3
BUS 420	Business Capstone	3

## Accounting Major Requirements

<b>Item #</b>	<b>Title</b>	<b>Credits</b>
ACC 300	Accounting Systems	3
ACC 311	Intermediate Accounting I	3
ACC 312	Intermediate Accounting II	3
ACC 320	Cost Management I	3
ACC 325	Cost Management II	3
ACC 335	Foundations of Taxation	3
ACC 400	Governmental and Not-For-Profit Accounting	3
ACC 412	Auditing	3

## Accounting Major Electives

<b>Item #</b>	<b>Title</b>	<b>Credits</b>
	Accounting Major Electives	6

## CORE CURRICULUM

<b>Item #</b>	<b>Title</b>	<b>Credits</b>
	Core Curriculum Requirements (In addition to Major hours)	44-48
	<b>Total Credits</b>	<b>111-115</b>

## Accounting Major Electives

### Accounting Electives (6 hours)

<b>Item #</b>	<b>Title</b>	<b>Credits</b>
ACC 382	Special Topics in Accounting	1-3
ACC 405	Advanced Tax Accounting	3
ACC 415	Advanced Accounting	3