

SIMPSON COLLEGE

ACCOUNTING

ACCOUNTING MAJOR

COURSE REQUIREMENTS:

- Econ 100 Principles of Economics
- Econ135 Applied Statistics (Prerequisite: One of: MATH 105/105T, 130/130T, ACT math subscore of 22 or higher, or Math SAT of 530 or higher.)
- Acct 201 Introduction to Accounting
- Acct 250 Introduction to Accounting Systems (Pre-req: ACCT 201)
- Acct 341 Intermediate Accounting I (Pre-req: ACCT 201, 250)
- Acct 342 Intermediate Accounting II (Pre-req: ACCT 341)
- Acct 345 Advanced Accounting Topics (Pre-req: ACCT 342)
- Acct 353 Cost Accounting (Pre-req: ACCT 201, 250)
- Acct 354 Individual Taxation (Pre-req: ACCT 201, 250)
- Acct 358 Auditing (Pre-req: ACCT 341, 342)
- Magt 131 Management Concepts
- Magt 231 Business Law and Business Ethics I (Pre-req: MAGT 131 and sophomore standing.)

CAPSTONE:

- Acct 385 Capstone in Accounting (Pre-req: MAGT 131, 231; ECON 101,135; ACCT 201, 250, 341, 342, 345, 353, 354, 358)

A STUDENT WHO MAJORS IN ACCOUNTING WITH THE CPA CONCENTRATION MAY NOT ALSO MAJOR IN MANAGEMENT. CPA CONCENTRATION STUDENTS WILL COMPLETE FIVE COURSES AS FOLLOWS:

- Magt 232 Business Law and Business Ethics II (Pre-req: MAGT 231)
- Magt 333 Organization & Behavior (Pre-Req: MAGT 131 and junior standing)
- Econ 339 Corporate Finance (Pre-req: ECON 100 or 101 or 102; ACCT 201; ECON 135)
- CIS/MAGT 145 Management Information Systems and Business Intelligence
- Elective: Choose one 300-level Accounting Course

Simpson College requires students to complete at least 128 semester hours of coursework prior to graduation. Students who graduate with a major in Accounting may apply to take the Certified Public Accounting (CPA) exam in Iowa. Upon acceptance, students may sit for the CPA exam; however, students who pass the Iowa exam must have accumulated a total of 150 semester hours of college credit before they will be awarded a CPA certificate. State accounting boards differ in their certification requirements, so students are advised to determine individual state requirements. This requirement exceeds the Simpson College graduation requirements for Accounting majors by 22 credits. Students may complete the 150 hours in four years at Simpson, in more than four years at Simpson, or in a master's program at another institution. The department has completed articulation agreements with other institutions to ease the transfer process and to reduce graduate level requirements. See the department chair for information on these combined BA/MBA, BA/MS, and BA/MA programs.

ACCOUNTING MINOR

COURSE REQUIREMENTS:

- Acct 201 Introduction to Accounting
- Acct 250 Introduction to Accounting Systems (Pre-req Acct 201)
- Acct 341 Intermediate Accounting I (Pre-req Acct 201, Acct 250)
- Acct 342 Intermediate Accounting II (Pre-req Acct 341)
- Elective: Choose one 300-level Accounting Course*

**All prerequisites must be taken to achieve the minor designation. This may result in more than 18 hours of course credits to fulfill the minor.*