

ACCOUNTING MAJOR

- A student must complete the following required courses from Linfield or in approved transfer:

BUSN 260 Financial Accounting	BUSN 340 Business Law I
BUSN 261 Managerial Accounting	BUSN 341 Financial Management
BUSN 301 The Management Process	ECON 210 Principles of Economics
BUSN 321 Marketing	
- A student must complete the Business Department mathematics proficiency (MATH 160 or 162 Finite Math with Calculus) and the statistics proficiency (MATH 140 Introduction to Statistics). These proficiencies may be met with approved transfer courses.
- To fulfill major requirements, a student must complete the following upper division accounting courses, and at least five of these courses must be completed at Linfield:

BUSN 361 Intermediate Accounting I	BUSN 466 Advanced Accounting
BUSN 362 Intermediate Accounting II	BUSN 468 Federal Income Tax
BUSN 461 Cost Accounting	BUSN 469 Auditing (MWI)
- Accounting Electives: BUSN 440 Business Law II, BUSN 464 Government/Not for Profit Accounting. Highly recommended for students planning to take the CPA exam.

In addition, the following policies apply to the Accounting major:

- Financial Management and all accounting coursework except BUSN 260 and 261 must be upper division.
- To enroll in most courses above BUSN 340, a student must have completed MATH 160 or 162 and MATH 140.

REQUIREMENT	LINFIELD COURSE	PREREQUISITE
Financial Accounting	BUSN 260	MATH 105
Managerial Accounting	BUSN 261	BUSN 260, MATH 105
The Management Process	BUSN 301	MATH 105
Marketing	BUSN 321	MATH 105
Business Law I	BUSN 340	MATH 105
Financial Management	BUSN 341	BUSN 261, ECON 210, proficiencies
Intermediate Accounting I	BUSN 361	BUSN 261, proficiencies
Intermediate Accounting II	BUSN 362	BUSN 361
Cost Accounting	BUSN 461	BUSN 261, proficiencies
Advanced Accounting	BUSN 466	BUSN 362, MATH 105
Federal Income Tax	BUSN 468	BUSN 362, MATH 105
Auditing	BUSN 469	BUSN 362, MATH 105
Principles of Economics	ECON 210	MATH 105