

## MAYVILLE STATE UNIVERSITY B.S. Accounting (87 Semester Credits)

## Course Transfer Table

**2020-2022 Academic Catalog**  
**Mayville State University**

**2019-2021 Academic Catalog**  
**Lake Region State College**

This Bachelor of Science degree provides the foundational coursework necessary for students who are preparing for careers in accounting, finance, auditing, and related fields; or who plan to take professional accounting certification exams. The accounting program has been designed to prepare students for Certified Public Accountant professional licensure exams in North Dakota. North Dakota law requires that individuals who sit for the CPA professional exam complete 150 semester credits of college education. Completion of this program does not award students the CPA designation. On-campus and online/distance students living in or moving to any state other than North Dakota should be aware of the unique CPA licensure requirements for the location in which they intend to live and work.

**ESSENTIAL STUDIES: 36 semester credits required, including those listed as program prerequisites here.**

Prefix/Num	MaSU Course Title	Sem Cr	Prefix/Num	LRSC Course Title	Sem Cr
COMM 110	Funds. of Public Speaking	3	COMM 110	Funds. of Public Speaking	3
ECON 201	Principles of Microeconomics	3	ECON 201	Principles of Microeconomics	3
ECON 202	Principles of Macroeconomics	3	ECON 202	Principles of Macroeconomics	3
ENGL 110	College Composition I	3	ENGL 110	College Composition I	3
ENGL 120, or ENGL 125	College Composition II, or Business and Technical Writing	3 3	ENGL 120, or ENGL 125	College Composition II, or Intro to Professional Writing	3 3
MATH 103	College Algebra	3	MATH 103, or MATH 107	College Algebra, or Precalculus	3 4

**I. ACCOUNTING CORE REQUIREMENTS: 50 semester credits**

Prefix/Num	MaSU Course Title	Sem Cr	Prefix/Num	LRSC Course Title	Sem Cr
ACCT 200	Elements of Accounting I	3	ACCT 200	Elements of Accounting I	3
ACCT 201	Elements of Accounting II	3	ACCT 201	Elements of Accounting II	3
ACCT 300	Intermediate Accounting I	4			
ACCT 301	Intermediate Accounting II	4			
ACCT 315	Business in the Legal Environment	3	*ACCT 215	Business in the Legal Environ.	3
ACCT 316	Banking Law	3			
ACCT 321	Managerial Accounting	3	*ACCT 207	Managerial Accounting	3
ACCT 360	Accounting Systems	3			
ACCT 400	Individual Income Taxation	3			
ACCT 401	Business Income Taxation	3			
ACCT 405	Advanced Accounting	3			
ACCT 450	Auditing & Assurance Services	3			
ACCT 497S	Internship	1			

**Select 11 semester credits of ACCT or BUSN electives approved by the program coordinator or division chair:**

ACCT 2xx	Accounting Elective	3	ACCT 211	Financial Forecasting & Budgeting	3
ACCT 2xx	Accounting Elective	3	ACCT 218	Computer Applications in Business	3
ACCT 2xx	Accounting Elective	3	ACCT 231	Income Tax Procedures	3
BUSN 207	Principles of Management	3	BADM 202	Principles of Management	3

**II. BUSINESS CORE REQUIREMENTS: 34 semester credits**

Prefix/Num	MaSU Course Title	Sem Cr	Prefix/Num	LRSC Course Title	Sem Cr
BUSN 235	Computer Applications I	3	ASM 220, or CSCI 101	Ag Systems Computer Science, or Introduction to Computers	2 3
BUSN 305	Foundations of Entrepreneurship	3	*BUSN 170	Entrepreneurship	3
BUSN 323	Managerial Finance	3			
BUSN 325	Mgmt. Theory & Research	3			
BUSN 330	Computer Applications II	3			
BUSN 334	Business Communication	3	*BOTE 214	Busn. Reports and Communic.	3
BUSN 348	Personal & Consumer Finance	3			
BUSN 352	Marketing Theory & Research	3			

**Business Core Requirements and other program requirements continue to next page.**

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**MAYVILLE STATE UNIVERSITY B.S. Accounting, continued**


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**II. BUSINESS CORE REQUIREMENTS: 34 semester credits, continued**

Prefix/Num	MaSU Course Title	Sem Cr	Prefix/Num	LRSC Course Title	Sem Cr
BUSN 355	Management Information Systems	3			
BUSN 391	Professional Development	1	*BADM 291	Career Seminar	2
BUSN 443	Ethical Decision Making	3			
<b>Select one course:</b>					
BUSN 455	Business Policies	3			
BUSN 482	Business Comprehensive	3			

**\*Note on Transferred Courses:** *Lake Region State College courses that satisfy expectations of course content for the specific MaSU 300-level courses indicated will transfer for those MaSU courses as non-upper division credits towards the total of 120 semester credits required for graduation. The 200-level transfer courses cannot count as true 300-level courses towards the 30-semester credit upper division courses requirement for a bachelor's degree.*

All credit-bearing coursework completed in an Associate of Applied Science program, an Associate of Arts program, or an Associate of Science program from Lake Region State College applies to the 120 credits required for graduation with a bachelor's degree from Mayville State University.