

ACCOUNTING (BS)

The Accounting degree develops an understanding of the enterprise's primary information system. It builds on the conceptual, analytical and communication skills necessary to succeed in the business world. It prepares students for careers in all areas of accounting.

Degree Requirements

Total program: 82 semester hours

Prerequisites

26 semester hours

All students are expected to be proficient in word processing, spreadsheets, electronic communications, and information retrieval on the Internet. All students are encouraged to take BUS 101 Connect for Success Mentoring.

The following must be completed before enrolling in 300 or 400 level ACCT, BUS, ECON, or MGMT courses:

Code	Title	Semester Hours
ACCT 201	Fundamentals of Accounting I	4
ACCT 202	Fundamentals of Accounting II	4
BUS 200	Information Technology	2
BUS 270	Statistics	4
BUS 272	Introduction to Operations Management	4
ECON 220	Economic Analysis I	4
ECON 221	Economic Analysis II	4
Total Semester Hours		26

Core Requirements

56 semester hours

Code	Title	Semester Hours
ACCT 301	Intermediate Accounting I	4
ACCT 302	Intermediate Accounting II	4
ACCT 307	Cost Accounting	4
ACCT 308	Federal Taxation I	4
ACCT 401	Auditing	4
ACCT 402	Advanced Accounting	4
ACCT 414	Accounting Information Systems	4
ACCT 443	Principles of Ethics and Professional Responsibility in Accounting	4
BUS 330	Business Finance	4
BUS 347	Legal Environment of Business	4
BUS 360	Principles of Marketing	4
BUS 456	Operations Management	4
MGMT 300	Principles of Management	4
ACCT 496	Accounting Seminar	4
Total Semester Hours		56

Concentrations

Accounting students may pursue one of the concentrations listed below.

Business Finance Concentration

This concentration prepares students for successful careers in the corporate finance, industrial or bank management fields.

Total Concentration: 12 semester hours

Code	Title	Semester Hours
BUS 331	Managerial Finance	4
Select two of the following:		8
BUS 431	Investments: Security Analysis & Portfolio Management	
BUS 432	Financial Institutions	
BUS 436	International Finance	
ECON 323	Money & Banking	
Total Semester Hours		12

Business Management Concentration

This concentration studies theoretical foundations for understanding how an organization is affected by its environment, how employees are motivated to accomplish organizational goals, practical skills necessary for attracting, encouraging, and retaining human resources, and successful interpersonal skills.

Total Concentration: 12 semester hours

Code	Title	Semester Hours
MGMT 355	Leadership in Organizations	4
Select two of the following:		8
MGMT 356	Introduction to Organizational Theory	
MGMT 358	Culture and Gender Issues in Management	
BUS 390	Integrative Business Practicum	
MGMT 451	International Management	
MGMT 455	Managing Human Resources	
Total Semester Hours		12

Information Technology Concentration

This concentration prepares students for successful careers in Information Systems/Information Technology. It also provides an overview and trend analysis for decision making.

Total Concentration: 16 semester hours

Code	Title	Semester Hours
CMPS 375	Systems Analysis and Design	4
CMPS 490	Database Management Systems	4
CMPS 368	Principles of Computer Networks	4
or CMPS 392	Project Management	
BUS 416	Electronic Commerce (Programming recommended)	4
Total Semester Hours		16

International Business Concentration

This concentration studies how international business practices and customs differ from those in the US.

Total Concentration: 12 semester hours

Code	Title	Semester Hours
Select three of the following:		12
BUS 436	International Finance	
BUS 466	International Marketing	
ECON 324	Comparative Economic Systems	
ECON 325	International Economics	
MGMT 451	International Management	
Total Semester Hours		12

Human Resources Management Concentration

Total concentration: 12 semester hours

Code	Title	Semester Hours
MGMT 455	Managing Human Resources	4
Select two of the following:		8
MGMT 359	Management of Change and Conflict	
MGMT 426	Training and Development	
MGMT 456	Compensation and Benefits	
MGMT 457	Mediation	
Total Semester Hours		12

Marketing Concentration

This concentration examines the tools and techniques used to determine the needs of individuals or segments of society to provide the most effective means of informing customers of the availability of goods and services, and to deliver such goods and services.

Total Concentration: 12 semester hours

Code	Title	Semester Hours
BUS 464	Marketing Research	4
Select two of the following:		8
BUS 365	Consumer Behavior	
BUS 368	Integrated Marketing Communication	
BUS 461	Marketing Management	
BUS 465	Digital Marketing	
BUS 466	International Marketing	
BUS 467	Service Marketing	
Total Semester Hours		12

Master of Science Accounting 4+1 program for BS and BA accounting students

The 4+1 Accounting program will help students prepare for a challenging and rewarding career as an accounting professional practicing public accountancy, working in diverse business industries, or providing specialized services for nonprofits and governmental entities. Also, this program will be helpful in meeting some of the educational requirements needed to become a Certified Public Accountant. During the student's senior year in the undergraduate accounting program, students will begin taking graduate accounting courses, which will count toward both degrees, thereby, providing an accelerated path to completion.

Minimum Requirements to Apply to Participate in the 4+1 Accounting program.

- Must be a current full-time undergraduate student majoring in Accounting
- GPA 2.75 overall and in the major
- All MS Accounting prerequisite and foundation requirements must be met prior to applying to the program
- Must earn grades of B or better in ACCT 301 Intermediate Accounting I and ACCT 302 Intermediate Accounting II.
- Must earn grades of C or better in each of the following courses: ACCT 201 Fundamentals of Accounting I, ACCT 202 Fundamentals of Accounting II, BUS 270 Statistics, BUS 330 Business Finance, BUS 360 Principles of Marketing, ECON 220 Economic Analysis I, ECON 221 Economic Analysis II, and MGMT 300 Principles of Management.
- Must earn a grade of C+ or better in each of the following courses: ACCT 401 Auditing, ACCT 402 Advanced Accounting, and ACCT 308 Federal Taxation I.
- If any of the grades for undergraduate ACCT courses are not satisfied, a substantially equivalent course may need to be added and requires approval by the MS Accounting Program Director.

MS Accounting Courses in Senior Undergraduate Year

- A maximum of 15 units of MS Accounting courses can be taken in the senior year with a maximum of 6 units in Fall and 6 units in Spring.
- MS Accounting course options during the senior year may include MACC 404 Corporate Taxation, MACC 406 Forensic Accounting, MACC 408 Governmental and Not for Profit Accounting, MACC 443 Accounting Ethics and Professional Responsibilities.
- MACC 443 Accounting Ethics and Professional Responsibilities may be used to satisfy ACCT 443 Principles of Ethics and Professional Responsibility in Accounting.
- No undergraduate courses may be used to satisfy MS Accounting graduate level courses.
- Once accepted to program, it is expected students will register to attend both the Fall and Spring of their senior year as full-time students.
- Students may take remaining GE and major requirements concurrently during this senior year.
- Students must maintain a 3.0 GPA in MS Accounting courses.

How to Prepare to Meet Eligibility Requirements

- Meet with your Academic Advisor as early as the first semester of the freshman year to review both undergraduate Accounting curriculum and 4+1 Accounting program requirements.
- Students interested in this program need to work closely with their Academic Advisor to develop a specific educational plan and must meet with their Academic Advisor each semester.