

# 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.

## Prerequisites

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.

## Degree Requirements

**Total program: 90 semester hours**

### Prerequisite Requirements

**26 semester hours**

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
ECON 220	Economic Analysis I	4
ECON 221	Economic Analysis II	4
BUS 272	Introduction to Operations Management	4

### 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
BUS 330	Business Finance	4
BUS 347	Legal Environment of Business	4
BUS 360	Principles of Marketing	4
ACCT 443	Principles of Ethics and Professional Responsibility in Accounting	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 under the B.S., Business Administration (Business Finance, Business Management, Human Resource Management, Information Technology, International Business or Marketing) by satisfying all the requirements of the B.S., Accounting and of the concentration.

### 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, MGMT 300 Principles of Management, ECON 220 Economic Analysis I & ECON 221 Economic Analysis II (or ECON 228 Economic Theories & Issues for the B.A. program)
- 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 12 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 ACCT 504 Corporate Taxation, ACCT 543 Acct Ethics & Prof Resp, ACCT 508 Governmental and Not for Profit Accounting, ACCT 506 Forensic Accounting
- ACCT 543 Acct Ethics & Prof Resp (3 units) 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 with two MS Accounting courses each semester.

- 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.