



2019-2020 DEGREE REQUIREMENT SUMMARY
B.S. IN ACCOUNTANCY



GENERAL EDUCATION REQUIREMENTS

- IT 101 Information Technology
- EXP 1 Expository Writing I¹
- EXP 2 Expository Writing II¹
- Literature/Cinema/EMS²
- MA Mathematical Science I³
- MA Mathematical Science II³
- NASC Natural Science (4cr)
- Global Studies: GLS 100, 101, 102, 105 or 116
- HI History
- PH 101 Problems of Philosophy
- PS/SO Behavioral Science
- EC 111 Principles of Microeconomics
- EC 112 Principles of Macroeconomics
- FS 111 First Year Seminar (1cr)

BUSINESS CORE REQUIREMENTS

- GB 110 Legal and Ethical Environment of Business
- GB 112 Tools & Concepts in Accounting & Finance
- GB 212 Practice & Applications in Acct. & Finance
- GB 213 Business Statistics
- GB 214 Marketing-Operations Fundamentals
- GB 215 Human Behavior and Organizations
- GB 310 Business Processes and Systems
- GB 320 General Business Field Project
- GB 410 Global Strategy

Office Notes:

IMPORTANT NOTICE! Students are responsible for understanding all university policies, procedures and requirements. Such information can be found in the Undergraduate Course Catalogue, Registrar's website, and the Student Handbook. Please be aware that overall and major averages must be at least 2.000 for graduation. This information is to help the student in monitoring progress toward the degree. Responsibility for meeting all degree requirements rests with the student.

MAJOR REQUIREMENTS⁴

- AC 310 Cost Management
- AC 311 Financial Accounting & Reporting I
- AC 312 Financial Accounting & Reporting II
- AC 340 Accounting Information Systems
- AC 350 Federal Taxation
- AC 412 Advanced Accounting
- AC 470 Financial Statement Auditing or
- AC 472 Internal Auditing
- AC AC Elective⁵

ELECTIVES⁶

- MA/NASE Math or Natural Science Elective
- Humanities/Social Science Elective
- Business Related Elective
- Arts & Science Elective
- Arts & Science Elective
- Arts & Science Elective
- Arts & Science Elective
- Unrestricted Elective
- Unrestricted Elective

COURSE FOCUS REQUIREMENTS

- U.S. Diversity Intensive (D)
- International Intensive (I)
- Communication Intensive (C)
- Communication Intensive/Major (AC 340)

Approved Minor in _____

Total credits required 122

Note: Transfer students with at least 15 credits in transfer will complete 121 credits.

All courses are 3 credits unless otherwise indicated.

1. Placement in this course is determined by the English and Media Studies department.
2. Requirement may be fulfilled with any LIT/CIN/EMS or MLCH 402, MLFR 304, MLIT 304, MLSP 301, 404, or 405.
3. The Math sequence consists of either MA 123 & MA 126 or MA 131 & MA 139, depending upon departmental placement.
4. Laws governing educational requirements for a CPA certificate vary from state to state. Visit the National Association of State Boards of Accountancy website for specific requirements in every state in the U.S.
5. Any 3 credit AC course, not otherwise required, can fulfill the AC elective requirement.
6. Elective guidelines are available on the Registrar's website. An optional 12-credit minor can fulfill the applicable elective requirements.

Accountancy

Required Courses

1. AC 310 Cost Management
2. AC 311 Financial Accounting and Reporting I
3. AC 312 Financial Accounting and Reporting II
4. AC 340 Accounting Information Systems
5. AC 350 Federal Taxation
6. AC 412 Advanced Accounting
7. AC 470 or AC 472 Financial Statement Auditing or Internal Auditing
8. AC Elective (see below)

Accountancy major prerequisite structure:

| Courses | Prerequisites |
|------------------------------------|-----------------------------|
| AC 310 | GB 212 |
| AC 311 | GB 212 |
| AC 312 | AC 311 |
| AC 340 | AC 311 (CPR) & GB 310 (CPR) |
| AC 350 | GB 212 |
| AC 412 | AC 312 (CPR) |
| AC 470 <u>or</u> AC 472 | AC 311 & AC 340 |
| AC Elective | vary by course |

CPR= co- or prerequisite

- AC 311 is a prerequisite or corequisite for many courses in the major and is also one of the more difficult courses to master. Students who are considering an Accountancy major should take this course as soon as possible to help clarify their interest and ability in AC.
- Accounting elective choices are: AC 331 Government and Not for Profit Reporting, AC 332 Fraud Examination, AC 381 International Accounting, AC 412 Advanced Cost Management, AC421 Internship, AC 440 Advanced Design and Control of Data and Systems, AC450 Advanced Federal Taxation, AC 470 Financial Statement Auditing or AC 472 Internal Auditing, or AC 475 Information Technology Auditing Principles and Practice.
- Students should avoid taking GB 320 and AC 412 in the same semester, whenever possible, given that both courses often require a significant time commitment. In addition, it is not recommended that students take GB 320 concurrently with AC 340 due to the project nature of both courses.