

**REQUIRED FOR ADMISSION TO UPPER DIVISION (300/400-LEVEL SBE COURSES)**

Students majoring in the SBE must be admitted to the school prior to enrolling in 300/400-level courses with the exception of 300/400 level economics courses. Students enrolling in 300/400 level economics courses only need to satisfy Econ 250 and Econ 251 prerequisite requirement.

To be admitted to SBE, students must first:

1. **Earn an overall grade point average of 2.3 or higher.** This requirement applies to all students, **including transfer students.** Coursework at previously attended colleges or universities will be included in GPA computations.
2. Complete the following courses with a cumulative **GPA of at least 2.0 receiving a grade of C- or higher:** ITS 108; ACCT 200, 201; BUS 270; ECON 250, 251.
3. Complete the following: WRIT 102, 209; COMM 110; and MATH 151 or Math 240.
4. All but 12 credits of the remaining University Studies requirements.

**Students with majors offered by the SCHOOL OF BUSINESS AND ECONOMICS may not enroll in any of the courses listed in 2 or 3 on a Pass/Fail basis.** The University Studies Mathematics requirement is satisfied by MATH 151 or 240.

*All of the requirements stated above also apply to transfer students.*

**SUGGESTED SEMESTER BY SEMESTER COURSE PLAN**

**\*Please note: This is just a guide. Use your advising report to make sure you are fulfilling all of your requirements.**

**Year One  
Semester One**

ITS 108	3		COMM 110	3
HHP 102	3		ECON 250	3
HHP 102 Lab	0		MATH 151 ( <i>pending placement</i> )	3
WRIT 102 ( <i>pending placement</i> )	3		Any University Studies Courses	6
Any University Studies Courses	6			
<b>TOTAL</b>	<b>15</b>		<b>TOTAL</b>	<b>15</b>

**Year One  
Semester Two**

**Year Two  
Semester One**

ACCT 200	3		ACCT 201 <sup>1</sup>	3
BUS 270 <sup>2</sup>	3		BUS 211	3
ECON 251	3		WRIT 209 <sup>3</sup>	3
Any University Studies Courses	6		Any University Studies Courses	6
<b>TOTAL</b>	<b>15</b>		<b>TOTAL</b>	<b>15</b>

**Year Two  
Semester Two**

<sup>1</sup> Prerequisite: Acct 200 with a grade of at least a C-

<sup>2</sup> Prerequisite: ITS 108 with a grade of at least a C-

<sup>3</sup> Prerequisite: WRIT 102 with a grade of at least a C- and completion of 30 college credits.

**\*\*Apply for admission into the SCHOOL OF BUSINESS AND ECONOMICS\*\***

**Acceptance into the SBE then allows registration in upper-division courses.**

**✓ Complete graduation plan with advisor.**

**Year Three  
Semester One**

ACCT 352 (F)	3		ACCT 353 (S)	3
ACCT 355 (F)	3		ACCT 357 (S)	3
Accounting Elective	3		BUS 380 (F,S)	3
BUS 370 (F,S)	3		Accounting Elective	3
FIN 320 (F,S)	3		Any University Studies/Elective	3
<b>TOTAL</b>	<b>15</b>		<b>TOTAL</b>	<b>15</b>

**Year Three  
Semester Two**

✓ *Apply for graduation through your student center site and discuss with your advisor.*

**Year Four  
Semester One**

ACCT 361 (F)	3		ACCT 462 (S)	3
ACCT 464 (F)	3		ACCT 466 (Capstone)	2
ACCT 467 (F)	1		Any University Studies Courses	9
ACCT Elective	3			
Any University Studies Courses	6			
<b>TOTAL</b>	<b>16</b>		<b>TOTAL</b>	<b>14</b>

**Year Four  
Semester Two**

66 Total Credits				
SBE Required Core Courses (33 credits)				
Dept.	No.	Course Name	Prerequisites	Sem. Offered
ITS	108	Business Computer Applications		F,S
ACCT	200	Financial Accounting		F,S,SS
ACCT	201	Managerial Accounting	ACCT 200 with a grade of C- or higher	F,S,SS
MATH	151	Calculus for Business, Life and Social Sciences (or MATH 240)	Qualified on Placement Test or Math 102 (C- or higher)	F,S
BUS	211	Business Law I		F,S
BUS	270	Business Statistics	ITS 108 with a grade of C- or higher	F,S
ECON	250	Principles of Microeconomics		F,S
ECON	251	Principles of Macroeconomics		F,S
BUS	370	Principles of Marketing	Admitted to SBE or SBE Permission	F,S
BUS	380	Principles of Management	Admitted to SBE or SBE Permission	F,S
FIN	320	Principles of Finance	Admitted to SBE or SBE Permission	F,S
Required Accounting Major Courses (24 credits)				
ACCT	352	Intermediate Accounting I	SBE	F
ACCT	353	Intermediate Accounting II	SBE	S
ACCT	355	Cost Accounting	SBE	F
ACCT	357	Accounting Information Systems	SBE	S
ACCT	361	Fundamentals of Taxation	SBE	F
ACCT	462	Advanced Accounting	SBE, ACCT 352 & 353	S
ACCT	464	Auditing Principles	SBE, ACCT 352 & 353	F
ACCT	466	Senior Project in Accounting (Capstone)	SBE, ACCT 352 & 353	S
ACCT	467	Tax Research	SBE	F
Plus any three of the following elective courses (9 credits)				
ACCT	301	Study Abroad	Consent of Instructor	F,S
ACCT	351	Accounting for Not-for-Profit Entities	SBE	F
ACCT	359	Advanced Financial Accounting Topics	SBE	S
ACCT	365	Fraud Examination	SBE	S
ACCT	388	Independent Study in Accounting	SBE	SS
ACCT	400	Accounting Internship	SBE	F, S, SS
ACCT	461	Advanced Topics in Taxation	SBE	S

**Notes:**

- 120 total credits and 36 credits numbered 300 or higher are required for graduation.
- In most states, students must complete 150 semester credit hours prior to sitting for the CPA exam. Meet with an accounting advisor for options to satisfy the requirement.
- Students with more than one major in SBE must have a minimum 5 course difference between majors. The 5 or more courses that differ between majors must be a combination of required major/concentration courses and elective courses.