



Accounting Concentration

BUSINESS ADMINISTRATION (Comprehensive – No Minor Required)
 SCHOOL OF SCHOOL OF BUSINESS AND ECONOMICS
 (SBE)
 2019 - 2021 Catalog

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**: 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

Fall Semester

| | | | | |
|---------------------------------------|-----------|--|---------------------------------------|-----------|
| BUS 101 | 3 | | BUS 211 | 3 |
| COMM 110 | 3 | | ECON 250 ² & ⁴ | 3 |
| WRIT 102 (<i>pending placement</i>) | 3 | | MATH 151 (<i>pending placement</i>) | 3 |
| Any University Studies Courses | 6 | | Any University Studies Courses | 6 |
| TOTAL | 15 | | TOTAL | 15 |

Year One

Spring Semester

Year Two

Fall Semester

| | | | | |
|--------------------------------------|-----------|--|--------------------------------------|-----------|
| ACCT 200 ² | 3 | | ACCT 201 ¹ & ² | 3 |
| BUS 270 ² | 3 | | WRIT 209 ³ | 3 |
| ECON 251 ² & ⁴ | 3 | | Any University Studies Courses | 9 |
| Any University Studies Courses | 6 | | | |
| TOTAL | 15 | | TOTAL | 15 |

Year Two

Spring Semester

¹ Prerequisite: Acct 200 with a grade of at least a C-

² Prerequisite: Bus 101

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

⁴ Satisfies Social Science University Studies Category.

****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
Fall Semester**

| | | | | |
|---------------------|-----------|--|--------------------------------|-----------|
| 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) | 6 | | Accounting Elective | 3 |
| FIN 320 (F,S) | | | Any University Studies Courses | 3 |
| TOTAL | 15 | | TOTAL | 15 |

**Year Three
Spring Semester**

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

**Year Four
Fall Semester**

| | | | | |
|-------------------------------|-----------|--|--------------------------------|-----------|
| 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 |
| Accounting Elective | 3 | | | |
| Any University Studies Course | 6 | | | |
| TOTAL | 16 | | TOTAL | 14 |

**Year Four
Spring Semester**

60 TOTAL CREDITS

Required SBE Core Courses (33 credits)

| DEPT | NO. | COURSE NAME | PREREQUISITES | OFFERED |
|------|-----|---|--|---------|
| ACCT | 200 | Financial Accounting | BUS 101 | F,S,SS |
| ACCT | 201 | Managerial Accounting | ACCT 200 with a grade of C- or higher, BUS 101 | F,S,SS |
| BUS | 101 | Introduction to Business | | F,S |
| BUS | 211 | Business Law I | | F,S |
| BUS | 270 | Business Statistics | BUS 101 | 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 |
| ECON | 250 | Principles of Microeconomics | BUS 101 | F,S |
| ECON | 251 | Principles of Macroeconomics | BUS 101 | F,S |
| FIN | 320 | Principles of Finance | Admitted to SBE or SBE Permission | F,S |
| MATH | 151 | Calc for Business, Life & Social Sciences | Adequate math placement score or completion of MATH 113 with a C- or better. | F,S |

or

| | | | | |
|------|-----|----------------------------------|--|-----|
| MATH | 240 | Calculus and Analytic Geometry I | Adequate math placement score or completion of MATH 115 with a C- or better. | F,S |
|------|-----|----------------------------------|--|-----|

Required Concentration Courses (24Credits)

| | | | | |
|------|-----|---|-----------------------------------|---|
| ACCT | 352 | Intermediate Accounting I | Admitted to SBE or SBE Permission | F |
| ACCT | 353 | Intermediate Accounting II | Admitted to SBE or SBE Permission | S |
| ACCT | 355 | Cost Accounting | Admitted to SBE or SBE Permission | F |
| ACCT | 357 | Accounting Information Systems | Admitted to SBE or SBE Permission | S |
| ACCT | 361 | Fundamentals of Taxation | Admitted to SBE or SBE Permission | F |
| ACCT | 462 | Advanced Accounting | Admitted to SBE, ACCT 352, 353 | S |
| ACCT | 464 | Auditing Principles | Admitted to SBE, ACCT 352, 353 | F |
| ACCT | 466 | Senior Project in Accounting (Capstone) | Admitted to SBE, ACCT 352, 353 | S |
| ACCT | 467 | Tax Research | Admitted to SBE or SBE Permission | F |

And at least three of the following (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:

- BUS 370, BUS 380 and FIN 320 cannot be taken at the same time as BUS 495.
- 120 total credits and 36 credits numbered 300 or higher are required for graduation.
- Students with more than one major in SBE must have a minimum 5-course difference between majors. The five or more courses that differ between majors must be a combination of required major/concentration courses and elective courses.