BACHELOR OF SCIENCE DEGREE IN ACCOUNTING

Core Curriculum (60 hours)		Prerequisites	Hours
AREA - A1	Communication Skills	N/A	6
AREA - A2	Quantitative Skills	N/A	3
AREA - B	Institutional Options	N/A	5
AREA - C	Humanities, Fine Arts and Ethics	N/A	6
AREA - D	Natural Science, Math & Tech	N/A	10
AREA - E	Social Sciences	N/A	12
AREA - F	Courses Related to Major:		
ACCT 2101	Principles of Accounting I	Math 1111	3
ACCT 2102	Principles of Accounting II	ACCT 2101	3
BISE 2010	Fundamentals of Computer Applications	N/A	3
BISE 2040	Communication for Management	ENGL 1102	3
ECON 2105	Principles of Macroeconomics	N/A	3
ECON 2016	Principles of Microeconomics	N/A	3
AREA - Above Core	ASU 1201-Foundations of College Success	N/A	2
AREA - Above Core	PEDH any 3 PE courses	N/A	3
			65
AREA - G - Business Majors Required Courses (30 hours)			
FINC 3105	Foundations of Financial Management	ACCT 2101	3
MKTG 3120	Principles of Marketing	ECON 2106	3
ECON 3205	Economics and Business Statustics	ECON 2105, 2106	3
MGMT 3105	Legal Environment of Business	N/A	3
MGMT 3106	Management Science and Operations	ECON 3205	3
BUSA 4105	International Business	ECON 2105, 2106, MGMT 3105	3
MGMT 4110	Organizational Behavior	MGMT 3105	3
MGMT 4125	Human Resources Management	MGMT 3105	3
MGMT 4205	Management Information Systems	BISE 2010	3
MGMT 4199	Business Policy	Senior Standing	3
			30
AREA - H - Accounting Major (30 hours)			
ACCT 3101	Intermediate Accounting	ACCT 2102	3
ACCT 3102	Intermediate Accounting II	ACCT 3101,	3
ACCT 3103	Intermediate Accounting III	ACCT 3102	3
ACCT 4101	Cost Accounting	ACCT 2102	3
ACCT 4111	Auditing I	ACCT 3102	3
ACCT 4121	Tax Accounting I	ACCT 2102	3
ACCT 4205	Accounting Information Systems	ACCT 2102,	3
BUSA 3100	Business Internship I	N/A	3
Elective	Any non-Business Course	N/A	3
Elective	Any non-Business Course	N/A	3
			30
		Total Required for Graduation	**125**

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AREA - H - Accounting Major Class Descriptions

ACCT 3101 Intermediate Accounting

This course explores the concept of financial accounting and reporting related to the development of accounting standards, financial statements, cash and receivables.

ACCT 3102 Intermediate Accounting II

This course explores the concept of financial accounting and reporting related to inventory, property, and plant and equipment, intangibles, liabilities, and stockholders' equity.

ACCT 3103 Intermediate Accounting III

This course explores the concept of financial accounting and reporting related to investments, leases, income taxes, pensions, accounting changes, errors, earnings per share and financial reporting and analysis.

ACCT 4101 Cost Accounting

This course explores the concept of A study of cost concepts and cost flows, cost behavior and cost estimation, job order costing, process costing, activity based costing, and joint product and by product costing.

ACCT 4111 Auditing I

This course explores the concept of Principles and problems of auditing financial statements with emphasis on GAAS, Rules of Conduct, Code of Ethics, Internal Control and Audit Report.

ACCT 4121 Tax Accounting I

This course explores the concept of the income tax law, especially as it is applied to individuals. Includes the concepts of gross income, business and personal deductions, filing status, gains and losses, cost recovery, and tax determination.

ACCT 4205 Accounting Information Systems

This course explores the concept of Principles of accounting systems investigation, design and installation. Procedures for electronic data processing, information retrieval, and application of quantitative tools in systems.

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