

# BSBA ACCOUNTING MAJOR

## Overview

The Accounting major in the BS in Business Administration degree prepares students for a robust career in the accounting profession whether the student wants to work in the public, private, or not-for-profit sector. The curriculum includes systems thinking to resolve problems that are encountered in the complex business world through our commitment to the common good and maintaining the public trust. The major is offered in the 16-week and 8-week (online) format.

## Accounting Major Regulations

1. A student must have a grade point average of 3.000 or greater to enroll in an Independent Studies course or Special Studies course. Any deviation from the specified minimum grade point requirement needs approval by the department chair upon recommendation of the advisor.
2. A student must have a grade point average of 2.500 or greater and be of junior or senior standing to enroll in AC 4994 Intermediate Accounting Apprenticeship I. No more than one apprenticeship may be taken each semester. Any deviation from these requirements needs approval of the Anderson College of Business and Computing Associate Dean upon recommendation of the advisor.
3. Students who major or minor in Accounting may not use credit earned in Internship courses to fulfill major/minor requirements for the degree. However, all students are strongly encouraged to complete an internship or to obtain equivalent work experience before graduation.

## Degree Requirements

| Code                               | Title                                 | SHs          |
|------------------------------------|---------------------------------------|--------------|
| <b>Core Studies Requirements</b>   |                                       | <b>36-37</b> |
| <b>Lower Division Requirements</b> |                                       |              |
| AC 3200                            | Principles of Accounting I            | 3.00         |
| AC 3210                            | Principles of Accounting II           | 3.00         |
| BA 2900                            | Introduction to Business              | 3.00         |
| BA 3911                            | Business & Professional Communication | 3.00         |
| EC 3200                            | Principles of Macroeconomics          | 3.00         |
| EC 3300                            | Principles of Microeconomics          | 3.00         |
| MT 270                             | Introduction to Statistics            | 3.00         |
| Select one of the following:       |                                       | 3.00         |
| MT 201                             | College Algebra                       |              |
| MT 250                             | Quantitative Skills and Reasoning     |              |
| MT 260                             | Pre-Calculus                          |              |
| Any 300 or 400 level math course   |                                       |              |
| <b>Upper Division Requirements</b> |                                       |              |
| AC 4100                            | Intermediate Accounting I             | 3.00         |
| AC 4110                            | Intermediate Accounting II            | 3.00         |
| AC 4120                            | Intermediate Accounting III           | 3.00         |
| AC 4400                            | Cost Accounting                       | 3.00         |
| AC 4500                            | Income Tax Accounting I               | 3.00         |
| AC 4800                            | Auditing Principles and Procedures    | 3.00         |
| AC 4910                            | Accounting Ethics                     | 3.00         |
| or BA 4950                         | Ethical Decision Making in Business   |              |
| BA 4100                            | Business Finance                      | 3.00         |
| BA 4981                            | Business Law                          | 3.00         |

Select two of the following: 6.00

|         |  |  |
|---------|--|--|
| AC 4310 | Accounting Information Systems           |  |
| AC 4510 | Income Tax Accounting II                 |  |
| AC 4600 | Governmental & Not-For-Profit Accounting |  |
| AC 4750 | Advanced Accounting                      |  |
| AC 4830 | Forensic and Fraud Audit                 |  |

**General Electives 24.00**

General elective requirements can be fulfilled with courses needed to complete an optional minor, or other courses of interest to student

AC 4985 Accounting Senior Capstone 3.00

**Total SHs 120-121**

## Accounting/MSA Track

The Accounting/MSA Track constitutes a collaborative effort among the faculty of the Anderson College of Business and Computing. This program allows students to meet the minimum educational requirements set by most State Boards of Accountancy for those who wish to take the CPA Exam. Students who complete this program receive a BSBA with an Accounting major and a Master of Science in Accounting (MSA). Students taking this track in order to obtain their CPA credentials should make sure that upon completion of both programs a total of 150 semester hours of education.

## Admission

Students apply for admission when they achieve Junior standing in the University. For specific admissions requirements, students should refer to the 'Graduate Program' heading in this section of this *catalog*.

## Tuition and Fees

Tuition and fees for the Accounting/MSA Track are determined by the undergraduate and graduate programs in the Anderson College of Business and Computing.

## Accounting/MSA Requirements

In addition to the requirements for the undergraduate accounting major listed previously, students in the Accounting/MSA Track also complete the requirements for an MSA found under MSA degree requirements in this section of the *Catalog*.