

Requirements for students declaring Accounting Major between Fall 2016 and Summer 2018:

Major

The Department of Economics offers a major leading to the BS in accounting, requiring a minimum of 34 credits of accounting, 33 credits of professional studies and an additional 7 credits of Allied required courses. Details are outlined below.

Grade Options

Students enrolled in the BS (accounting) curriculum may not use CR/NC grades for the 34 accounting credits in the accounting major.

Progression in the Major

Students who have not completed the prerequisites with a grade of C, CR or better will not be allowed to register for the course for which the prerequisites are required. ECO 22100 is required for the major and must be completed with a grade of C, CR or better to be accepted for credit toward fulfillment of the major.

I. Allied Required Course (7 cr)

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- ECO 20100 – Principles of Macroeconomics
 - MATH 15000 (STEM) - Calculus with Analytic Geometry I

Additional Information

Majors are advised to complete MATH 15000 (STEM) and ECO 22100 within their first 75 credits of college work. For students already at or beyond these points when they become majors, such courses should be taken within the first 12 credits following declaration of the major. The department may waive the requirement of any of the above or other courses upon satisfactory proof of course equivalency. Courses waived through substitution or examination do not provide course credit nor do they count toward the major.

II. Professional Studies (67 cr)

Accounting (34 cr)

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- ACC 27100 - Accounting I
 - ACC 27200 - Accounting II
 - ACC 37100 - Intermediate Accounting I

- ACC 37200 - Intermediate Accounting II
- ACC 37300 - Federal Income Taxation
- ACC 37400 - Managerial Accounting (Cost Accounting)
- ACC 47100 - Advanced Accounting I
- ACC 47200 - Advanced Accounting II
- ACC 47300 - Business Taxes
- ACC 47500 – Auditing
- ACC 49000 – Accounting and Auditing Research

Additional Information

An overall average of at least “C+” (2.3 Grade Point Average) must be maintained in these 34 credits.

Students who receive a grade of “D” or lower in any of the eleven required Accounting courses in the Professional Studies Requirement will be allowed to repeat the course only once. In total, students may repeat no more than three Accounting courses for which they received a grade of “D” or lower. Students who exceed this allowed number of course repeats will be dismissed from the B.S. program in Accounting. The Academic Advisor for the B.S. program in Accounting may, under extraordinary circumstances, make exceptions to this rule.

Business Law (6 cr)

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- ACC 28000 - Business Law I
 - ACC 38000 - Business Law II

Statistics (3 cr)

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- ECO 22100 - Economic Statistics should be completed within the first 75 credits of college work.

Additional Information

For students already at or beyond this point when they become majors, the course should be taken within the first 12 credits following declaration of the major.

Finance (6 cr)

Select two of the following courses:

- ECO 21000 - Money and Banking
- ECO 36500 - Corporate Finance

- ECO 36600 - Security and Investment Analysis
- ACC 36700 - Analysis of Financial Statements

Business Core-Required (6 cr)

- ECO 20000 - Principles of Microeconomics
- One course in computer science
note: ACC 47600 Computer Accounting Systems is strongly recommended.

Business elective (12 cr)

Choose from the following:

- ECO 26000 - Business Organization and Management
- Any 300- or 400-level ACC or ECO course (ACC 48000 is strongly recommended)

Total credits required 74**Courses required prior to the major:**

- MATH 12500 (prerequisite to ECO 22100 and MATH 15000)
- MATH 10100 (prerequisite to ECO 20000 and MATH 12500)