

Requirements for students declaring Accounting Major in Fall 2018 or later:

Major

The Department of Economics offers a major leading to the BS in accounting, requiring a minimum of 35 credits of accounting, 36 credits of other professional studies, and an additional 3 – 11 credits of non-professional studies. Details are outlined below.

Grade Options

Students enrolled in the BS (accounting) curriculum may not use CR/NC grades for the 35 accounting credits in the accounting major.

Progression in the Major

All courses that are prerequisites to courses required by the B.S. Program in Accounting must be passed with a grade of C, or CR, or better before students may progress to the next course in the sequence and in order to graduate. 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. Non-professional Studies (3 -- 11 cr)

- MATH 15000 (STEM) - Calculus with Analytic Geometry I. *

Note: MATH 15200 -- Calculus for the Life and Social Sciences* or ECO 22000 – Techniques of Economic Analysis may also be used to fulfill this requirement.

IMPORTANT: Students who wish to take higher levels of Calculus are advised to take MATH 15000 to satisfy this requirement.

- And, if needed (depending on Math placement examination), one or both of the following:
 - MATH 10100 - Algebra for College Students*
 - MATH 12500 (STEM) Precalculus*

*These courses may be counted for credit in more than one program.

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.

Students may place out of MATH 10100 and MATH 12500 requirements without replacing the credits. See the Department of Mathematics and Statistics for details. Students may place out of MATH 15000 but must replace the course with a 3 credit course approved by the Accounting Program.

II. Professional Studies (71 cr)

A. Accounting (35 cr)

- ACC 27100 - Accounting I
- ACC 27200 - Accounting II
- ACCP 37100 - Intermediate Accounting I
- ACCP 37200 - Intermediate Accounting II
- ACCP 37300 - Federal Income Taxation
- ACCP 37400 - Managerial Accounting (Cost Accounting)
- ACCP 47100 - Advanced Accounting I
- ACCP 47200 - Advanced Accounting II
- ACCP 47300 - Business Taxes
- ACCP 47500 – Auditing
- ACCP 49000 – Accounting and Auditing Research

Additional Information

An overall average of at least “C+” (2.3 Grade Point Average) must be maintained in these 35 Accounting 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.

B. Other Professional Studies (36 credits)

Business Law (6 cr)

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

Statistics (3 cr)

- ECO 22100 - Economic Statistics should be completed within the first 75 credits of college work. Note: STAT 21300 (STEM) - Introduction to Applied Statistics may also be used to fulfill this requirement

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)

Required: ECO 36500 - Corporate Finance

and one additional course from the following:

- ECO 21000 - Money and Banking
- ECO 36600 - Security and Investment Analysis
- ACCP 36700 - Analysis of Financial Statements

Business Core-Required (9 cr)

- ECO 20000 - Principles of Microeconomics
- ECO 20100 - Principles of Macroeconomics
- One course in computer science.
note: ACCP 47600 Computer Accounting Systems is strongly recommended.

Business Electives (12 cr)

Choose from the following:

- ECO 26000 - Business Organization and Management
- Any 300- or 400-level ACCP or ECO course (excluding ACCP 47600 and ECO 49800); Note: ACCP 48000 is strongly recommended

NOTE: Students may not use any course to fulfill the business elective requirement that is also being used to satisfy any other requirement of the Accounting major.

Additional Information

An overall average of at least “C+” (2.3 Grade Point Average) must be maintained in these 36 credits of Other Professional Studies (Business Law, Statistics, Finance, Business Core, and Business Elective). This requirement is separate and measured independently of the required 2.3 GPA for the 35 Accounting credits.

Note: There is no minimum required Grade Point Average for the four to eleven Non-professional Studies credits.

Students enrolled in the BS (accounting) curriculum may use a CR/NC grade only one time toward the 36 credits in the Other Professional Studies requirement. If a student exceeds this limit, any additional CR grades in these 36 credits will be converted to a grade of C and any additional NC grades in these 36 credits will be converted to a grade of F.

Total credits required 74 - 82