

ACCOUNTING, BACHELOR OF SCIENCE

The accounting program is designed to prepare accountants for the world of work. Students are given the opportunity to gain a wide variety of needed skills. Courses in the program build a rich knowledge of accounting theory and practice on both public and private levels. Students are introduced and taught to use and interact with contemporary technology. Developing critical thinking and communications skills are also emphasized in the program. Additionally, students are encouraged to sit for certification examinations at the completion of the program.

Upon successful completion of the Accounting program, students should be able to demonstrate:

- a. Technical competence in the Discipline's functional areas of
 - i. Financial Accounting and Reporting
 - ii. Managerial Cost Accounting
 - iii. Income Taxation
 - iv. Accounting Information Systems
 - v. Auditing and Assurance Services
- b. Familiarity with accounting software and other business software for processing accounting information.
- c. Knowledge of ethical problem solving and recognition of issues and practices in the accounting profession including applicable laws.

Entrance and Exit Exam Requirements

All students in the School of Business are required to take the School of Business Entrance Exam and the Senior Exit Exam as part of their graduation requirements. For more information, please contact the ASU Testing Center (<https://www.asurams.edu/enrollment-management/testing-center/>).

Code	Title	Semester Hours
Core Curriculum for Non-STEM Majors (Areas A-E) (http://catalog.asurams.edu/undergraduate/core-curriculum/)¹		42
Area F: Courses Related to Major³		
ACCT 2101	Accounting Principles I	3
ACCT 2102	Accounting Principles II	3
MIST 2010	Fundamentals of Computer Applications	3
ECON 2105	Principles of Macroeconomics	3
ECON 2106	Principles of Microeconomics	3
BUSA 1105	Introduction to Business ²	3
	or BUSA 2105 Communicating in the Business Environment	
Area G: Business Majors³		
BUSA 3100	Business Internship I	3
BUSA 4105	International Business	3
ECON 3205	Economic and Business Statistics	3
FINC 3105	Foundations of Financial Management	3
MGMT 3105	Legal Environment of Business	3
MGMT 3106	Management Science and Operations Management	3
MGMT 4110	Organizational Behavior	3
MIST 4205	Management Information Systems	3

MGMT 4199	Business Policy	3
MKTG 3120	Principles of Marketing	3
Area H: Accounting Majors³		
ACCT 3101	Intermediate Accounting I	3
ACCT 3102	Intermediate Accounting II	3
ACCT 4101	Cost Accounting I	3
ACCT 4111	Auditing I	3
ACCT 4121	Tax Accounting I	3
ACCT 4142	Not-for-Profit Accounting	3
ACCT 4205	Accounting Information Systems	3
Select 9 semester hours of FREE electives (grade of C or higher required)		9
First-Year and Wellness Course Requirements Outside the Core		
ASU 1101	First Year Experience: Pathways to Success	1
HEDP, WELL	Health & Wellness Requirement ⁴	2
Total Semester Hours		123

¹ Business majors are required to complete MATH 1111 College Algebra in Area A and MATH 1113 Pre-Calculus in Area D with a minimum grade of "C".

² Take both if ECON 2105 is taken in Area E.

³ Must earn C or better for all courses in Areas F, G, & H. The minimum GPA for graduation is 2.25. No more than 30 semester hours in traditional Business courses (excluding Economics) can be transferred to Areas F, G, and H.

⁴ The health & wellness requirement may be fulfilled by taking one - two (2) credit hour health or wellness course OR two one (1) credit hour health or wellness activity courses.