

# 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:

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

## Accounting Guide Sheet

| Code  | Title  | Semester Hours |
|---|--|----------------|
| <b>Core Curriculum for Non-STEM Majors (Areas A-E)</b> ( <a href="http://catalog.asurams.edu/undergraduate/core-curriculum">http://catalog.asurams.edu/undergraduate/core-curriculum</a> ) <sup>1</sup> |  | 42             |
| <b>Area F: Courses Related to Major</b> <sup>3</sup>  |  |                |
| 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 <sup>2</sup>        | 3              |
| or MIST 2040  | Communication for Management                 |                |
| <b>Area G: Business Majors</b> <sup>3</sup>   |  |                |
| 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              |
| MGMT 4205   | Management Information Systems               | 3              |
| MGMT 4199   | Business Policy                              | 3              |
| MKTG 3120   | Principles of Marketing                      | 3              |
| <b>Area H: Accounting Majors</b> <sup>3</sup>   |  |                |
| 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   |
| <b>First-Year and Wellness Course Requirements Outside the Core</b>       |  |     |
| ASU 1101  | First Year Experience: Pathways to Success | 1   |
| HEDP, WELL  | Health & Wellness Requirement <sup>4</sup> | 2   |
| Total Semester Hours  |  | 123 |

<sup>1</sup> 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".

<sup>2</sup> Take both if ECON 2105 is taken in Area E.

<sup>3</sup> 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.

<sup>4</sup> 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.