

College of Business
ACCOUNTANCY (ACCT)
 2008-2009

	FIRST SEMESTER	FRESHMAN YEAR	SECOND SEMESTER
ENGL 1100	<input type="checkbox"/> ENGLISH COMP I	3	ENGL 1120 <input type="checkbox"/> ENGLISH COMP II
	<input type="checkbox"/> CORE HISTORY I	3	<input type="checkbox"/> CORE HISTORY II
MATH 1680	<input type="checkbox"/> CALCULUS W/BUS. APP. I	4	MATH 1690 <input type="checkbox"/> CALCULUS W/BUS. APP. II
	<input type="checkbox"/> CORE SCIENCE I	4	<input type="checkbox"/> CORE SCIENCE II
BUSI 1010	<input type="checkbox"/> CONTEMP. ISSUES BUS. ADM. I	1	<input type="checkbox"/> FREE ELECTIVE

Completion of University IT Requirement _____.

	FIRST SEMESTER	SOPHOMORE YEAR	SECOND SEMESTER
ECON 2020	<input type="checkbox"/> SOC SCI I (MENU)	3	ACCT 2990 <input type="checkbox"/> BUSINESS LAW
ACCT 2110	<input type="checkbox"/> MICRO-ECON (SOC. SCI. II)	3	ECON 2030 <input type="checkbox"/> MACRO-ECONOMICS
ENGL 2200	<input type="checkbox"/> PRIN. FINANCIAL ACCT.	3	ACCT 2210 <input type="checkbox"/> PRIN. MANAGERIAL ACCT.
	<input type="checkbox"/> WORLD LITERATURE I	3	ENGL 2210 <input type="checkbox"/> WORLD LITERATURE II
	<input type="checkbox"/> FREE ELECTIVE	4	PHIL 1040 <input type="checkbox"/> BUSINESS ETHICS OR
			PHIL 1020 <input type="checkbox"/> ETHICS

	FIRST SEMESTER	JUNIOR YEAR	SECOND SEMESTER
ACCT 3110	<input type="checkbox"/> INTERMEDIATE ACCOUNTING I	3	ACCT 3120 <input type="checkbox"/> INTERMEDIATE ACCOUNTING II
STAT 2610	<input type="checkbox"/> STATISTICS	3	ACCT 3510 <input type="checkbox"/> ACCOUNTING INFO .SYS.
ISMN 3140	<input type="checkbox"/> INTRO. TO MIS	2	MKTG 3310 <input type="checkbox"/> PRIN. OF MARKETING
	<input type="checkbox"/> FREE ELECTIVE	2	MNGT 3100 <input type="checkbox"/> PRIN. OF MANAGEMENT
ACCT 3210	<input type="checkbox"/> COST ACCOUNTING	3	ACCT 4410 <input type="checkbox"/> INCOME TAX I
FINC 3610	<input type="checkbox"/> PRINCIPLES OF FINANCE	3	

	FIRST SEMESTER	SENIOR YEAR	SECOND SEMESTER
	<input type="checkbox"/> FINE ARTS	3	ACCT 4310 <input type="checkbox"/> AUDITING & ASSURANCE SERVICES
	<input type="checkbox"/> BUSINESS ELECTIVE (NON-ACCT) ***	3	MNGT 4800 <input type="checkbox"/> STRATEGIC MNGT.
	<input type="checkbox"/> ACCT ELECTIVE**	3	<input type="checkbox"/> ACCT/ BUSINESS ELECTIVE
	<input type="checkbox"/> ACCT ELECTIVE**	3	<input type="checkbox"/> FREE ELECTIVE
	<input type="checkbox"/> FREE ELECTIVE	3	<input type="checkbox"/> FREE ELECTIVE

TOTAL - 123 SEMESTER HOURS

Students must take 90 hours of non-accounting coursework (ACCT 2990 & ACCT 4920 are considered non-accounting courses).

Students must take 6 hours of Accounting Electives. Choices are: ACCT 3990, ACCT 5130, ACCT 5420, ACCT 5310 or ACCT 5610. **ACCT electives are not taught every term. Check with your Advisor on availability.

***Any College of Business course (3000 to 5000 level), students must take 3 hours of COB electives and 3 hours of ACCT or COB electives.

A 2.00 GPA (C average) is required on all course work in the major.

COURSE	GRADE	COURSE	GRADE	COURSE	GRADE
ACCT 3110		ACCT 4410		ACCT/BUS ELEC	
ACCT 3120		ACCT 4310		BUS ELECTIVE	
ACCT 3210		ACCT. ELECTIVE			
ACCT 3510		ACCT. ELECTIVE			

NO MORE THAN 2 PE CLASSES (4 HRS.) CAN BE COUNTED TOWARD A DEGREE PLAN.

FREE ELECTIVES

ACCOUNTING COURSES

REQUIRED ACCOUNTING COURSES

ACCT 3110 INTERMEDIATE ACCOUNTING I (3). LEC. 3. Pr. ACCT 2110. Accounting principles and theory including accounting for current assets, liabilities, and investments.

ACCT 3120 INTERMEDIATE ACCOUNTING II (3). LEC. 3. Pr. ACCT 3110 with a grade of C or better. Continuation of ACCT 3110, with emphasis on fixed assets, capital structure, and cash flows.

ACCT 3210 COST ACCOUNTING (3). LEC. 3. Pr. ACCT 2210. A study of how cost data for products, projects, or services are recorded, analyzed, and used for decision making.

ACCT 3510 ACCOUNTING INFORMATION SYSTEMS (3). LEC. 3. Pr. ACCT 3110. Introduction to accounting information systems with emphasis on understanding computer-based systems and evolving technology skills.

ACCT 4310 AUDITING AND ASSURANCE SERVICES (3). LEC. 3. Pr. ACCT 3120. Principles of auditing standards, ethics, controls, evidence, sampling, and audit reports.

ACCT 4410 INCOME TAX I (3). LEC. 3. Pr. ACCT 3110. Principles of federal taxation as it applies to individuals and property transactions.

ACCOUNTING ELECTIVES

ACCT 3990 ADVANCED BUSINESS LAW (3). LEC. 3. Pr. ACCT 2990. Legal principles concerning secured transactions, bankruptcy, trusts and estates, partnership law, property, corporations, accountant's legal liability, and negotiable instruments.

ACCT 5130 ADVANCED ACCOUNTING TOPICS (3). LEC. 3. Pr. ACCT 3120. Emphasis on advanced accounting topics including business combinations, governmental accounting, foreign currency transactions, derivatives, and other advanced financial topics.

ACCT 5310 ADVANCED AUDIT AND ASSURANCE SERVICES (3). LEC. 3. Pr. ACCT 4310 and departmental approval. Advanced topics in auditing and assurance services.

ACCT 5420 INCOME TAX II (3). LEC. 3. Pr. ACCT 4410. Tax accounting for individuals, partnerships, corporations, estates, and trusts. Extensive use of a tax-service program.

ACCT 5610 GOVERNMENTAL AND NOT-FOR-PROFIT ACCOUNTING (3). LEC. 3. Pr. ACCT 3120. Accounting for governmental and not-for-profit entities. Focus on effective use of resources.

The Accounting Internship will fulfill the requirement for the Business Elective and/or the Accounting/Business elective.

ACCT 4920 ACCOUNTING INTERNSHIP (3). LEC. 3., SU. Pr. Departmental Approval. Internship opportunity with an accounting firm, corporation, or governmental entity.