

**North Carolina A & T State University**  
**School of Business and Economics**  
**Department of Accounting**  
**Curriculum Guide for the Accounting Major**  
**2014-2015**

FRESHMAN	32
SOPHOMORE	32
JUNIOR	30
SENIOR	30
<b>TOTAL</b>	<b>124</b>

Freshman Year Fall Semester		
COURSE #	COURSE TITLE	CREDITS
FRS 100	University Experience	1
MATH 111	College Algebra and Trig	4
ENGL 100	Ideas and their Expression I	3
Humanities Elective <sup>1</sup>		3
Scientific Reas Elective <sup>2</sup>		4
HPED Elective <sup>3</sup>		1
TOTAL HOURS		16

Freshman Year Spring Semester		
COURSE #	COURSE TITLE	CREDITS
Scientific Reas Elective <sup>2</sup>		3
MATH 112	Calculus for Non-Math Majors	4
ENGL 101	Ideas and their Expression II	3
BUED 210	Micro Usage	3
MGMT 220	Business Environment	3
HPED Elective <sup>3</sup>		1
TOTAL HOURS		17

Sophomore Year Fall Semester		
COURSE #	COURSE TITLE	CREDITS
ACCT 221	Principles of Acct. I	3
ECON 200	Principles of Econ. (Micro)	3
ECON 305	Elementary Statistics	3
MIS 241	Intro. to Mgmt Information Systems	3
SPCH 250	Speech Fundamentals	3
ACCT 301	Accounting Colloquium I	1
TOTAL HOURS		16

Sophomore Year Spring Semester		
COURSE #	COURSE TITLE	CREDITS
ACCT 222	Principles of Acct. II	3
BUED 360	Business Communication	3
ECON 310	Advanced Statistics	3
ECON 201	Principles of Econ. (Macro)	3
Social/Behav Sci Elective <sup>1</sup>		3
ACCT 302	Accounting Colloquium II	1
TOTAL HOURS		16

Junior Year Fall Semester		
COURSE #	COURSE TITLE	CREDITS
ACCT 441	Intermediate Acct. I	3
ACCT 444	Cost Accounting	3
FIN 453	Business Finance	3
MGMT 481	Management Science	3
Free Elective <sup>4</sup>		3
TOTAL HOURS		15

Junior Year Spring Semester		
COURSE #	COURSE TITLE	CREDITS
ACCT 442	Intermediate Acct. II	3
ACCT 562	Accounting Systems	3
MKTG 430	Marketing Concepts	3
FIN 553/MGMT 526	Intl Bus. Finance or Intl Bus. Mgmt	3
MGMT 422	Management Concepts	3
TOTAL HOURS		15

Senior Year Fall Semester		
COURSE #	COURSE TITLE	CREDITS
ACCT 545	Advanced Accounting	3
ACCT 443	Income Tax Accounting	3
MGMT 361	Legal Env. of Business	3
NonBusiness Elective <sup>5</sup>		3
Business Elective <sup>6</sup>		3
TOTAL HOURS		15

Senior Year Spring Semester		
COURSE #	COURSE TITLE	CREDITS
ACCT 561	Auditing Principles	3
ACCT Elective <sup>7</sup>		3
MGMT 462 or ACCT 463 <sup>6</sup>	Business Law or Commercial Law	3
MGMT 520 ***	Strategic Management	3
Nonbusiness Elective <sup>5</sup>		3
*** Capstone Course	TOTAL HOURS	15

NOTE: <sup>1</sup> Please see back of page for footnote descriptions

## 2014-2015 Curriculum Guide

### SEMESTER HOURS

MAJOR PROGRAM REQUIREMENTS	SEMESTER HOURS
ACCT 221 – Principles of Accounting I	3
ACCT 222 – Principles of Accounting II	3
ACCT 441 – Intermediate Accounting I	3
ACCT 442 – Intermediate Accounting II	3
ACCT 443 – Income Tax Accounting	3
ACCT 444 – Cost Accounting	3
ACCT 545 – Advanced Accounting	3
ACCT 561 – Auditing Principles	3
ACCT 562 – Accounting Systems	3
FIN 453 – Business Finance	2
	<b>30</b>

- Accounting majors must earn a minimum of a “C” in all 10 (30 hours) courses listed as a major program requirement in the applicable University Bulletin for the selected area of study and a “C” in the accounting elective. Accounting majors must also earn a minimum of “C” in MGMT 220 and BUED 210.
- Students in the School of Business and Economics must earn a minimum grade of “C” in the following courses: ENGL 100, ENGL 101, BUED 360, MATH 111 and MATH 112, ACCT 221, ECON 305, MGMT 481 and MGMT 520.

#### FOOTNOTES:

- <sup>1</sup>The two courses chosen to fulfill the freshman year Humanities elective and the sophomore year Social and Behavioral Sciences elective must include one African-American Culture and History course and one Global Awareness course (i.e., an African American Culture and History course must be chosen for one elective, and a Global Awareness course must be chosen for the other).
- <sup>2</sup>Of the two Scientific Reasoning electives, students are required to take at least one lab-based course. Recommended lab-based courses include BIOL 100, CHEM 104/114, CHEM 106/116. Recommended non lab-based course include EES 234, EASC 201, PHYS 101, PHYS 104.
- <sup>3</sup>Recommended Courses: HPED 104, 105, 106, 107, 113, 114, 119.
- <sup>4</sup>This can be any course either inside SOBE or external to SOBE. ACCT 203, ACCT 463 and ACCT 446 may not be used as a free elective by accounting majors.
- <sup>5</sup>Students must select nonbusiness electives according to the criteria below:

- A) Students must select one course (3 credit hours) from the following: PHIL 262, SPCH 251, SPCH 552, ENGL 226, ENGL 300 or ENGL 305.
- B) Remaining nonbusiness elective requirements may be satisfied by ECON 415 or any course offered outside of the School of Business and Economics. Recommendations include courses from the disciplines of natural science, foreign language, speech, and writing.

Students should select one of the following courses: ECON 415, MIS 440, FIN 550, or FIN 553. Students planning to take the CPA Exam should select FIN 550.

Students should select from ACCT 445, ACCT 491, ACCT 563, ACCT 590 and/or ACCT 643. ACCT 203, ACCT 463 and ACCT 446 may not be used as an accounting elective by accounting majors.

<sup>8</sup>Students planning to take the CPA Exam should select ACCT 463.