

# DEPARTMENT OF ACCOUNTING AND FINANCE

## BACHELOR OF SCIENCE IN ACCOUNTING

### Curriculum Guide 2019-2020

Student: \_\_\_\_\_ BANNER ID: \_\_\_\_\_

Date: \_\_\_\_\_

Grade	Course Number and Title	CR	Grade	Course Number and Title	CR
<b>FRESHMAN YEAR: First Semester</b>			<b>FRESHMAN YEAR: Second Semester</b>		
	FRST 101 College Success	1		BUED 110 Business Computer Apps (BUED 210)	3
	MATH 111 College Alg. & Trig. <sup>1</sup>	4		MATH 112 Calculus for Business and Tech	4
	ENGL 100 Ideas and Their Expressions I	3		ENGL 101 Ideas and Their Expressions II	3
	Scientific Reasoning I <sup>2</sup>	4		Scientific Reasoning II <sup>2</sup>	3
	African Am Culture/History Elective <sup>3</sup>	3		MGMT 110 Business Environment (MGMT 220)	3
<b>SOPHOMORE YEAR: First Semester</b>			<b>SOPHOMORE YEAR: Second Semester</b>		
	ACCT 221 Principles of Accounting I	3		ACCT 222 Principles of Accounting II	3
	ECON 200 Principles of Economics - Micro	3		ECON 201 Principles of Economics - Macro	3
	ECON 206 Statistics for Decision Making	3		BUED 260 Business Communication (BUED 360)	3
	SPCH 250 Speech Fundamentals	3		Global Awareness Elective <sup>4</sup>	3
	MGMT 132 Intro to Mgmt Info Systems (MIS 241)	3		Free Elective <sup>5</sup>	3
	ACCT 201 Accounting Colloquium I	1		ACCT 202 Accounting Colloquium II	1
<b>JUNIOR YEAR: First Semester</b>			<b>JUNIOR YEAR: Second Semester</b>		
	ACCT 331 Intermediate Accounting I (ACCT 441)	3		ACCT 332 Intermediate Accounting II (ACCT 442)	3
	ACCT 344 Cost Accounting (ACCT 444)	3		ACCT 362 Accounting Systems (ACCT 562)	3
	FIN 343 Principles of Finance (FIN 453/253)	3		MKTG 230 Marketing Concepts (MKTG 430)	3
	MGMT 315 Management Science (MGMT 481)	3		MGMT 201 Management Concepts (MGMT 422)	3
	Free Elective <sup>5</sup>	3		FIN 454/MGMT 355 International Finance or International Business Mgmt. (FIN 553/MGMT 526)	3
<b>SENIOR YEAR: First Semester</b>			<b>SENIOR YEAR: Second Semester</b>		
	ACCT 455 Advanced Accounting (ACCT 545)	3		ACCT 461 Auditing Principles (ACCT 561)	3
	ACCT 443 Income Tax Accounting	3		ACCT 495 Strategic Applications in Accounting	3
	MGMT 303 Legal Envir.of Business (MGMT 361)	3		MGMT 429 Business Law (MGMT 562)	3
	Free Elective <sup>5</sup>	3		MGMT 495 Strategic Management (MGMT 520)	3
	Business Elective <sup>6</sup>	3	<b>Total Credit Hours: 120</b>		

<sup>1</sup> MATH 111 can be replaced with MATH 103 + MATH 104 (combined); MATH 101 might be required first based on SAT/ACT math scores. MATH 131 and/or MATH 132 can be used as substitutions for either MATH 111 or MATH 112. All MATHS require a minimum grade of C or better.

<sup>2</sup> See the University's website for the approved list of General Education electives in the Scientific Reasoning category; one **MUST** be lab-based.

<sup>3</sup> See the University's website for the approved list of General Education electives in the African-American Culture and History category.

<sup>4</sup> See the University's website for the approved list of General Education electives in the Global Awareness category.

<sup>5</sup> Free electives: (a) students **MUST** select one 3-credit hour course from the following – BUED 440, BUED 447, FIN 369 or ENGL 226. (b) Remaining electives can be any course either external to COBE or inside COBE except ACCT 210, ACCT 463, and ACCT 326. Students participating in the Study Abroad program should select ACCT 231.

<sup>6</sup> This course may be any 300-level or 400-level course in the COBE. Students planning to sit for the CPA exam should select FIN 350 or FIN 451.

## MAJOR PROGRAM REQUIREMENTS

*Students must earn a C or better (not C-) in the following courses:*

GENERAL EDUCATION COURSES					
Grade	Course	CR	Grade	Course	CR
	ENGL 100 Ideas and Their Expressions I	3		MATH 111 College Algebra & Trigonometry	4
	ENGL 101 Ideas and Their Expressions II	3		MATH 112 Calculus for Business & Tech	4
CORE COURSES — COLLEGE OF BUSINESS AND ECONOMICS					
Grade	Course	CR	Grade	Course	CR
	ACCT 221 Principles of Accounting I	3		ECON 200 Principles of Economics - Micro	3
	ACCT 222 Principles of Accounting II	3		ECON 201 Principles of Economics - Macro	3
	FIN 343 Principles of Finance (FIN 453/FIN 253)	3		ECON 206 Statistics for Decision Making	3
	MGMT 110 Business Environment (MGMT 220)	3		MKTG 230 Marketing Concepts (MKTG 430)	3
	MGMT 132 Intro Mgmt Info Systems (MIS 241)	3		MGMT 315 Management Science (MGMT 481)	3
	MGMT 201 Management Concepts (MGMT 422)	3		MGMT 303 Legal Environment (MGMT 361)	3
	BUED 260 Business Communication (BUED 360)	3		MGMT 495 Strategic Management (MGMT 520)	3
MAJOR COURSES					
Grade	Course	CR	Grade	Course	CR
	ACCT 221 Principles of Accounting I	3		ACCT 222 Principles of Accounting II	3
	ACCT 331 Intermediate Accounting I (ACCT 441)	3		ACCT 332 Intermediate Accounting II (ACCT 442)	3
	ACCT 344 Cost Accounting (ACCT 444)	3		ACCT 362 Accounting Systems (ACCT 562)	3
	ACCT 443 Income Tax Accounting	3		ACCT 455 Advanced Accounting (ACCT 545)	3
	ACCT 461 Auditing Principles (ACCT 561)	3		ACCT 495 Strategic Applications in Accounting	3

## ADDITIONAL REQUIREMENTS

**PREREQUISITES.** Follow the sequence of the curriculum guide to ensure prerequisites are met.

COURSE	PREREQUISITE ( <i>requires C or better, not C-</i> )
ENGL 101	ENGL 100
MATH 112	MATH 111 (or MATH 103+104)
MGMT 132	MGMT 110
ECON 206	MATH 112 or MATH 131
BUED 260	ENGL 101
ACCT 221	MGMT 110
ACCT 222	ACCT 221
ACCT 331	ACCT 222
ACCT 332	ACCT 331
ACCT 344	ACCT 222
ACCT 362	ACCT 331
ACCT 443	ACCT 222
ACCT 455	ACCT 332
ACCT 461	ACCT 332
ACCT 495	ACCT 332
FIN 343	MATH 112, ACCT 221
MGMT 315	MATH 112, ECON 206
MGMT 495	ACCT 221/222, FIN 343, MGMT 201, MKTG 230
MGMT 429	MGMT 303

**ADDITIONAL: Accounting majors must earn a C or better in BUED 110, ACCT 201, and ACCT 202.**

**GRADUATION REQUIREMENTS.** If all requirements are not completed within six years after admission, the student is expected to conform to the Undergraduate Bulletin requirements specified for the year in which graduation is anticipated. To graduate, students must earn a minimum of 120 semester hours in the specified curriculum, excluding deficiency and/or remedial courses, with a cumulative grade point average of 2.00 or better for all courses taken.

**WITHDRAWALS/REPEATS.** Students may withdraw from a total of only five courses (16 credit hours) throughout their entire degree. A total of 16 credit hours can be repeated throughout a student's entire degree.

**GENERAL EDUCATION COURSE LIST.** The list of general education courses is available at:

[https://www.ncat.edu/provost/general\\_education\\_resources/general\\_education\\_course\\_list/index.html](https://www.ncat.edu/provost/general_education_resources/general_education_course_list/index.html)

**QUESTIONS OR CONCERNS.** Seek assistance from your assigned academic advisor or chairperson in the Department of Accounting and Finance, 224 Merrick Hall, 336-334-7581.