Accounting

The basic objective of the accounting program is to provide students with the educational background necessary for lifelong learning and a rewarding career in the accounting profession. The educational philosophy represents a blending of a conceptual foundation for dealing with emerging accounting issues and applying current technical pronouncements with a practical basis for working in an accounting environment.

University Studies Program

30 credits of general education courses are required, such as communication classes, physical and natural world classes, and more.

Common Body of Knowledge

Course Code	Course Name	Learning Objectives	Credits
ACCT 2010	Principles of Accounting I	Introduces the role of financial accounting in business operations.	3
ACCT 2020	Principles of Accounting II	Introduces the role of managerial accounting in decision-making.	3
ECON 1010	Principles of Macroeconomics	Introduces big picture economic theory within countries and policies.	3
ECON 1020	Principles of Microeconomics	Introduces economic theory related to individual agency and behavior.	3
MGT 2010	Legal Environment of Business	Introduces fundamental cases and legal issues within business law.	3
IMGT 2400	Introduction to Information Management	Introduces the technical foundations in information systems.	3
FIN 2100	Principles of Finance	Introduces the management of capital in business and the time value of money.	3
MGT 2100	Management and Organization	Introduces the theory and strategies within management practices.	3
MKT 2100	Introduction to Marketing	Introduces the theory and strategies within marketing practices.	3
DCSI 2100	Introduction to Operations & Supply Chain Management	Introduces project management formulas, theories, and applications.	3
MGT 4800	Business Strategy and Policy	A senior capstone course based on overall organization perspective.	3

Major Requirements

Course Code	Course Name	Learning Objectives	Credits
MATH 2350/2200	Business Calculus or Calculus I	Introduces functions and concepts in calculus to solve business equations.	4
MATH 2355/2205	Mathematical Applications for Business or Calculus II	Introduces matrices and linear programming within business problems.	4
STAT 2050/2070	Fundamentals of Statistics	Introduces ideas and fundamental techniques of statistical probability and data analysis.	4
ACCT 3070	Tax I	Covers a broad range of tax concepts applicable to the taxation of individual taxpayers.	3
ACCT 3230	Intermediate Accounting I	Covers recording and reporting events in the expenditure and revenue cycles.	3
ACCT 3240	Cost Accounting I	Studies the uses of information to plan, make decisions, and evaluate performance.	3
ACCT 3430	Intermediate Accounting II	The study of financial reporting including debt, equity, revenue recognition.	4
ACCT 3610	Accounting Information Systems I	Provides an understanding of accounting information systems and internal controls.	3
ACCT 3900	Accounting Professional Skills	Provides a setting for accounting students to interact directly with industry professionals.	2
ACCT 4060	Auditing I	Breaks down the scope of activities and responsibilities of professional auditors.	3
Choose 3 credits from the following:			
ACCT 3100	Financial Statement Analysis	Study of financial statements from internal and external perspectives.	3
ACCT 4071	Pass-Through Entities	Focus on pass-through entities, advantages\costs of them, and how to properly account for them.	3
ACCT 4600	Ethics and Professionalism	Examines professional ethics for accountants from a philosophical and business perspective.	3
ACCT 4910	Topics in Accounting	Topics vary based on semester and are based on the specialty area of the instructor.	3
ACCT 4960	Volunteer Income Tax Assistance	Trains students to assist with the VITA Program to help low-income individuals file taxes.	3
Choose 2 Advanced Business Electives (3000+ Level Business Courses)			6

Elective Credits

The rest of the curriculum is filled with elective credits to achieve the required 120 credits to graduate (42 of which must be upper division).