

# Accounting

## ACCOUNTING DEGREE (not Certificate)

### Accounting Option Requirements

Non-business requirements as follows:

- Political Science (PS) 101 – United States Government (4)
- Political Science (PS) 102 – United States Politics (4)
- Philosophy (PHL) 308 – Elementary Ethics (4) **or** (PHL) 309 – Business Ethics (4)
- 3-4 credits in Anthropology (ANTH), Psychology (PSY), or Sociology (SOC)

A minimum of 36 credits as follows.

- Accounting (ACTG) 335 – Accounting Information Systems (4)
- Accounting (ACTG) 360 – Management Accounting (4)
- \* Accounting (ACTG) 381, 382, 383 – Financial Accounting and Reporting (12)  
(ACTG 281: Accounting Mechanics “Debits & Credits” is not required, but highly recommended before taking ACTG 381)
- Accounting (ACTG) 421 – Introduction to Taxation (4)
- Accounting (ACTG) 430 – Governmental and Not-for-Profit Accounting (1)
- Accounting (ACTG) 492 – Auditing Concepts and Practices (4)
- Accounting (ACTG) 495 – Integrated Accounting Issues (4)
- \*\* 1 upper-division accounting course to be chosen from Accounting (ACTG) 422, 460, 485, 490, 493.  
Students planning to take the CPA exam are recommended to take all of the following electives: ACTG 422, 485, 490, 493.

### Prerequisites:

COURSE	PREREQUISITE
ACTG 281	BA 211
ACTG 335	BA 213, BA 325
ACTG 360	BA 213
ACTG 381	BA 213 (ACTG 281 highly recommended)
ACTG 382	ACTG 381
ACTG 383	ACTG 382
ACTG 421	BA 213
ACTG 422	ACTG 421
ACTG 430	ACTG 382
ACTG 460	ACTG 360
ACTG 485	BA 213
ACTG 490	ACTG 383
ACTG 492	ACTG 335, ACTG 382
ACTG 493	ACTG 492
ACTG 495	ACTG 360, ACTG 421, ACTG 492

### ACCOUNTING Prior to Fall 2009

\* The financial accounting and reporting series will be a three-course series starting Fall 2009. Students who do not complete the ACTG 381/382 as a two-course series prior to Fall 09 will need to take ACTG 381/382/383 as a three-course series.

\*\* Students completing the two-course series need two accounting electives. Students completing the three-course series need one accounting elective.

- Accounting (ACTG) 381, 382 – Financial Accounting and Reporting (8)  
(ACTG 281: “Debits & Credits” is not required, but highly recommended before taking ACTG 381)
- 2 upper-division accounting courses to be chosen from Accounting (ACTG) 422, 460, 485, 490, 493 for students completing ACTG381/383 prior to F09.

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When Accounting courses tend to be offered:

FALL	WINTER	SPRING	SUMMER
ACTG 281	ACTG 281	ACTG 281	ACTG 281
ACTG 335	ACTG 335	ACTG 335	condensed ACTG 335
ACTG 360	ACTG 360	ACTG 360	condensed ACTG 360
ACTG 381	ACTG 381		condensed ACTG 381 (summer 1 <sup>st</sup> four weeks)
	ACTG 382	ACTG 382	condensed ACTG 382 (summer 2 <sup>nd</sup> four weeks)
ACTG 383		ACTG 383	condensed ACTG 383 (either summer 1 or 2)
ACTG 421	ACTG 421	ACTG 421	condensed ACTG 421
ACTG 430	ACTG 430	ACTG 430	condensed ACTG 430
ACTG 492	ACTG 492	ACTG 492	condensed ACTG 492
ACTG 495	ACTG 495	ACTG 495	
ACTG 485		ACTG 485	condensed ACTG 485
ACTG 422	ACTG 422	ACTG 422	condensed ACTG 422
	ACTG 460	ACTG 460	
ACTG 490		ACTG 490	
ACTG 493	ACTG 493 (winter 2012 only)	ACTG 493 (not offered spring 2012)	

### Suggested Sequence:

TERM 1	TERM 2 (F or W)	TERM 3	TERM 4	TERM 5	TERM 6	TERM 7
ACTG 281	ACTG 381	ACTG 382	ACTG 383	ACTG 421	ACTG elective*	ACTG 495
BA 325	ACTG 335	ACTG 360	ACTG 492	ACTG elective*	ACTG 430	ACTG elective*

\* Students planning to take the CPA exam should take all of the following electives: ACTG 422, 485, 490, 493.