

Accounting (Freshman 250 Track)

2015-16 Bulletin

Contact the School of Accounting: Grawn 312, (989) 774-3796, to sign this major

<u>First Semester</u>		<u>Second Semester</u>	
*BUS 100 Essential Business Skills	3	*BIS 101 Essential Bus. Comm. Skills	3
Competency (ENG 101)	3	*ECO 203 Microeconomics	3
*MTH 217 Business Calculus	4	*ACC 250 Financial Accounting	3
OR MTH 132 Calculus I - (UP IIB)		*STA 282QR Intro to Stats or STA 382QR (UP IIB)	3
UP	3	Competency (Oral) - (may take TAI 170 UP IB)	3
UP	3		
<u>Third Semester</u>		<u>Fourth Semester</u>	
*ACC 255 Managerial Acc & Decision Making	3	<u>Must earn a minimum 2.50 GPA to enroll in ACC 255, BIS 255, & MGT 258. Final MTH/STA course may be taken in this semester.</u>	
*BIS 255 Information Systems	3	ACC 321 Managerial Cost Accounting	3
*BLR 235 Business Law	3	MGT 258 Effective Mgmt of HR	3
*ECO 204 Macro/Global Economics	3	BUS 300QR Applied Business Statistics	3
ACC 301 Intermediate Accounting I	3	Competency (ENG 201)	3
Students earn <u>ADMISSION</u> when they have a minimum CMU GPA of 2.50 and the courses marked * are <u>completed</u> .		UP	3
<u>Fifth Semester</u>		<u>Sixth Semester</u>	
ACC 302 Intermediate Accounting II	3	<u>Students may enroll in the following courses if they have earned admission and have completed ACC 255, BIS 255, & MGT 258.</u>	
ACC 311 Federal Income Taxation I	3	BUS 301 Integrated Business Experience	3
FIN 302 Integrated Financial Analysis	3	ACC 370 Accounting Systems & Controls	3
MGT 303 Integrated Supply Chain Mgt	3	ACC elective - (see list in bulletin)	3
MKT 304 Integrated Marketing Mgt	3	UP	3
		UP	3
<u>Seventh Semester</u>		<u>Eighth Semester</u>	
<u>BUS 300 & BUS 301 must be complete before MGT 499</u>			
ACC 501 Advanced Accounting	3	MGT 499 Int. Capstone - Strategic Management	3
ACC elective - (see list in bulletin)	3	ACC 531 Auditing & Assurances Services	3
PHL 318 Business Ethics	3	ACC elective - (see list in bulletin)	3
UP	3	UP	3
UP	3	UP/General Elective	3
		General Elective	3

Advising: Students are strongly encouraged to meet with a business advisor in Business Student Services, Grawn 105, (989)774-3124, as well as a faculty advisor in the department of their major. After signing a major, students should make an appointment for a pre-graduation audit in Undergraduate Academic Services, Warriner 123, (989)774-3504.

Prerequisites: ACC 255 with or before ACC 301; ACC 301→ACC 302;
Admission→ ACC 311, ACC 321; ACC 302 & ACC 321 with or before ACC 370; ACC 370 with or before ACC 531.
Some major electives have prerequisites. BUS 300, BUS 301, FIN 302, MGT 303, MKT 304 → MGT 499

Offerings: Most ACC courses are offered both fall and spring semesters; elective courses vary, please check with the department; some ACC courses are offered in summer.

TERP10: Students seeking TERP10 certification are advised to enroll in BUS 301 with FIN 302, MGT 303, & MKT 304. Students should plan to take TERP10 the summer before graduation, if they plan on taking the CPA Fast Track the summer after graduation.

Graduation Requirements: 40 hours must be at the 300 level or above. 12 credits Writing Intensive (6 from the UP). Login to Advising Workbench for more details. 18 hours of ACC major courses must be taken on-campus.

CPA: Students should be aware that 150 credit hours are required to become *licensed* as a CPA. The undergraduate accounting degree fulfills Michigan's requirements to *sit* for the CPA exam. Students pursuing a CPA are encouraged to take ACC 543, ACC 511, and BLR 302 (each helps with a section of the CPA exam). The CPA Fast Track is offered only during the summer.

CMA: CMA Elite Track students should take ACC 531 and MGT 499 in the *seventh* semester, and ACC 501 in the *eighth* semester.

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