

# ACCOUNTING MAJOR

*EFFECTIVE 2015-2016 ACADEMIC YEAR*

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

<u>FIRST SEMESTER</u>		<u>SECOND SEMESTER</u>	
BUS 100 Essential Business Skills I	3	BIS 101 Essential Bus. Comm. Skills	3
MTH 107, 217 or 132	3-4	ECO 203 Microeconomics	3
ENG 101	3	MTH 217 or MTH 132	4
University Program or Gen. Elective	<u>6</u>	COM 101 Speech Comm.	3
<b>TOTAL:</b>	<b>15-16</b>	University Program or Gen. Elective	<u>3-6</u>
		<b>TOTAL:</b>	<b>16-19</b>
<u>THIRD SEMESTER</u>		<u>FOURTH SEMESTER</u>	
ACC 250 Financial Accounting	3	ACC 255 Managerial Acc & Decision Making	3
STA 282 Statistics (or STA 382)	3	BIS 255 Information Systems	3
ECO 204 Macro/Global Economics	3	MGT 258 Effective Mgmt of HR	3
BLR 235 Business Law	3	*BUS 300 Applied Business Stats	3
ENG 201	3	ACC 301 Intermediate Accounting I	3
University Program or Gen. Elective	<u>0-3</u>	University Program or Gen. Elective	<u>0-3</u>
<b>TOTAL:</b>	<b>15-18</b>	<b>TOTAL:</b>	<b>15-18</b>
		<i>* May be taken at a later time.</i>	
<u>FIFTH SEMESTER</u>		<u>SIXTH SEMESTER</u>	
ACC 302 Intermediate Accounting II	3	BUS 301 Integrated Business Experience	3
ACC 311 Federal Income Taxation I	3	FIN 302 Integrated Fin Analysis	3
ACC 321 Managerial Cost Acc.	3	MGT 303/MKT 303 Int Sup Chain Mgmt	3
University Program or Gen. Elective	<u>6-9</u>	MKT 304 Integrated Marketing Mgmt	3
<b>TOTAL:</b>	<b>15-18</b>	PHL 318 Business Ethics	3
		ACC 370 Acc. Systems & Controls	<u>3</u>
		<b>TOTAL:</b>	<b>18</b>
<u>SEVENTH SEMESTER</u>		<u>EIGHTH SEMESTER</u>	
ACC 501 Advanced Accounting	3	MGT 499 Int. Capstone - Strategic Mgmt	3
ACC Elective(s) - 1 or 2	3-6	ACC 531 Auditing & Assurances Services	3
University Program or Gen. Elective	<u>3-9</u>	ACC Elective(s) – 1 or 2	3-6
<b>TOTAL:</b>	<b>15-18</b>	University Program or Gen. Elective	<u>3-6</u>
		<b>TOTAL:</b>	<b>15-18</b>

# Accounting Major

*Bachelor of Science in Business Administration degree  
Effective 2015-2016 Academic Year*

## Admission, Retention and Termination Standards

1. To graduate with a major in accounting, the student must complete a minimum of 126 hours. Ninety hours must be in non-accounting courses.
2. At least 18 hours of accounting course work must be taken at CMU for a major in accounting.
3. Introductory courses in accounting transferred to CMU are accepted for not more than six semester hours of credit (equivalent to the hours of ACC 250 and ACC 255 at CMU).
4. No minor is required for accounting majors.
5. The only course available for Credit/No Credit basis that can be counted toward the accounting major is ACC 489.
6. A maximum of three semester hours of credit in accounting courses numbered with the ending digits 80-99 can be counted toward the accounting major.
7. For additional information on CPA licensing, visit [www.NASBA.org](http://www.NASBA.org). For CMA certificate, visit [www.IMANet.org](http://www.IMANet.org).

## General Education Requirements (30-42 hours)

See General Education Requirements in the *Bulletin*.

## Other Degree Requirements I (9 hours)

BIS 101 (3) Essential Business Communication Skills  
ECO 203 (3) Microeconomic Principles for Business  
ECO 204 (3) Principles of Macro and Global Economics

## Other Degree Requirements II (4 hours)

**Select one of the following:**

MTH 132 (4) Calculus I OR  
MTH 217 (4) Business Calculus

## Other Degree Requirements III (3 hours)

**Select one of the following:**

STA 282 (3) Introduction to Statistics  
STA 382 (3) Elementary Stat Analysis

## Other Degree Requirements IV (3 hours)

PHL 318 (3) Business Ethics

## Professional Studies I (15 hours)

ACC 250 (3) Introduction to Financial Accounting  
ACC 255 (3) Managerial Accounting & Decision Making  
BIS 255 (3) Information Systems  
BLR 235 (3) Business Law  
MGT 258 (3) Effective Management of Human Resources in Organizations

## Professional Studies II (12 credit hours)

**For information on Admission Requirements, refer to the College of Business Administration Section of the *Bulletin*.**

BUS 301 (3) Integrated Business Experience  
FIN 302 (3) Integrated Financial Analysis  
MGT 303/MKT 303 (3) Integrated Supply Chain Mgt.  
MKT 304 (3) Integrated Marketing Management

## ACCOUNTING MAJOR - SPECIALIZED STUDIES

(39 CREDIT HOURS)

### Additional Common Body of Knowledge in Business Administration Courses (9 hours)

BUS 100 (3) Essential Business Skills  
BUS 300 (3) Applied Business Statistics  
MGT 499 (3) Integrated Capstone- Strategic Management

### Accounting Core (21 hours)

ACC 301 (3) Intermediate Accounting I  
ACC 302 (3) Intermediate Accounting II  
\*ACC 311 (3) Federal Income Taxation I  
\*ACC 321 (3) Managerial Cost Accounting  
\*ACC 370 (3) Accounting Systems and Controls  
\*ACC 501 (3) Advanced Accounting  
\*ACC 531 (3) Auditing Procedures & Statistical Sampling

### Electives I (6-9 hours)

Select 2 or 3 courses from the following:

\*\*ACC 511 (3) Federal Income Taxation II  
ACC 512 (3) Tax Administration and Research  
ACC 517 (3) Federal Estate and Gift Taxation  
ACC 521 (3) Managerial Cost Control Analysis  
ACC 524 (3) Budgeting: Planning and Control  
ACC 533 (3) Auditing Procedures and Statistical Sampling  
ACC 535 (3) EDP Auditing and Control  
ACC 536 (3) Forensic Accounting  
\*\*ACC 543 (3) Fund Accounting  
ACC 550 (3) Internal Auditing  
ACC 570 (3) Strategic Accounting System Develop. and Implementation

### Electives II (0-3 hours)

**If only 2 courses are selected from group I above, select one course for the following list:**

ACC 489 (1-3) Accounting Internship/Co-Op  
ACC 491 (1-3) Independent Studies  
ACC 492 (3) Practicum in Small Business  
ACC 597 (1-3) Special Topics in Accounting  
BIS 420 (3) Systems Analysis and Design  
BLR 302 (3) Law and Agreements  
BLR 390 (3) Law of Enterprise Organization  
FIN 442 (3) Intermediate Financial Management  
MGT 335 (3) Introduction to Management Science  
MKT 350 (3) Marketing Analysis

**NOTE:** Accounting and business electives depend on the student's career objectives and should be chosen in consultation with the student's advisor.

## TOTAL DEGREE REQUIREMENTS :126 HOURS

### STARRED NOTES:

\*Accounting courses **required** for the Accounting Major **qualify** for the required accounting courses to take the CPA Exam in Michigan.

\***ACC 511 and ACC 543** are highly recommended for students taking the CPA Exam