Central Michigan University

College of Business Administration: Bachelor of Science in Business Administration Degree

ACCOUNTING MAJOR

EFFECTIVE 2015-2016 ACADEMIC YEAR

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

<table>
<thead>
<tr>
<th>FIRST SEMESTER</th>
<th>SECOND SEMESTER</th>
</tr>
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<tbody>
<tr>
<td>BUS 100 Essential Business Skills I</td>
<td>BIS 101 Essential Bus. Comm. Skills</td>
</tr>
<tr>
<td>MTH 107, 217 or 132</td>
<td>ECO 203 Microeconomics</td>
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<tr>
<td>ENG 101</td>
<td>MTH 217 or MTH 132</td>
</tr>
<tr>
<td>University Program or Gen. Elective</td>
<td>COM 101 Speech Comm.</td>
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<tr>
<td><strong>TOTAL:</strong> 15-16</td>
<td>University Program or Gen. Elective</td>
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<tr>
<th>THIRD SEMESTER</th>
<th>FOURTH SEMESTER</th>
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<tbody>
<tr>
<td>ACC 250 Financial Accounting</td>
<td>ACC 255 Managerial Acc &amp; Decision Making</td>
</tr>
<tr>
<td>STA 282 Statistics (or STA 382)</td>
<td>BIS 255 Information Systems</td>
</tr>
<tr>
<td>ECO 204 Macro/Global Economics</td>
<td>MGT 258 Effective Mgmt of HR</td>
</tr>
<tr>
<td>BLR 235 Business Law</td>
<td>*BUS 300 Applied Business Stats</td>
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<tr>
<td>ENG 201</td>
<td>ACC 301 Intermediate Accounting I</td>
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<tr>
<td>University Program or Gen. Elective</td>
<td>University Program or Gen. Elective</td>
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<td><strong>TOTAL:</strong> 15-18</td>
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*May be taken at a later time.*

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<thead>
<tr>
<th>FIFTH SEMESTER</th>
<th>SIXTH SEMESTER</th>
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<tbody>
<tr>
<td>ACC 302 Intermediate Accounting II</td>
<td>BUS 301 Integrated Business Experience</td>
</tr>
<tr>
<td>ACC 311 Federal Income Taxation I</td>
<td>FIN 302 Integrated Fin Analysis</td>
</tr>
<tr>
<td>ACC 321 Managerial Cost Acc.</td>
<td>MGT 303/MKT 303 Int Sup Chain Mgmt</td>
</tr>
<tr>
<td>University Program or Gen. Elective</td>
<td>MKT 304 Integrated Marketing Mgmt</td>
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<tr>
<td><strong>TOTAL:</strong> 15-18</td>
<td>PHL 318 Business Ethics</td>
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<tr>
<th>SEVENTH SEMESTER</th>
<th>EIGHTH SEMESTER</th>
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<tbody>
<tr>
<td>ACC 501 Advanced Accounting</td>
<td>MGT 499 Int. Capstone - Strategic Mgmt</td>
</tr>
<tr>
<td>ACC Elective(s) - 1 or 2</td>
<td>ACC 531 Auditing &amp; Assurances Services</td>
</tr>
<tr>
<td>University Program or Gen. Elective</td>
<td>ACC Elective(s) – 1 or 2</td>
</tr>
<tr>
<td><strong>TOTAL:</strong> 15-18</td>
<td>University Program or Gen. Elective</td>
</tr>
</tbody>
</table>

| **TOTAL:** 15-18 | **TOTAL:** 15-18 |
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. For CMA certificate, visit 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)
P HL 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