

Program Map: Accounting

Department of Accounting, Computer Information Systems, and Global Logistics & International Business, College of Business Administration

Name:
Start Date:

SID:
Catalog Date:

Advisor:
Expected Graduation Date:

Freshman	Fall Courses			Spring Courses			Notes
	Course	Name	Hours	Course	Name	Hours	
	ENGL 1101*	Composition I Prerequisite: None	3	ENGL 1102*	Composition II Prerequisite: ENGL 1101	3	
MATH 1111*	College Algebra Prerequisite: None	3	POLS 1101	American Government Prerequisite: None	3	Notes about lab science: Students may not receive credit for both BIOL 1011K and BIOL 1103; these are the same class. BIOL without lab may be used as non-lab science, but may not be split to cover both science requirements.	
CISM/CILS/CSCI 1130	Computer Applications Prerequisite: None	3	ECON 2105	Principles of Macro Economics Prerequisite: MATH 1111*	3		
Non-lab science	See options on page 2	3	BUSA 2106	The Environment of Business Prerequisite: None	3		
BUSA 1103	Intro to Business & Leadership Prerequisite: None	3	MATH 1113	PreCalculus Prerequisite: MATH 1111*	3		
Fall Milestones			Total	Spring Milestones			Total
		15	Student should become a Sophomore at end of term.			15	

Sophomore	Fall Courses			Spring Courses			Notes
	Course	Name	Hours	Course	Name	Hours	
	ACCT 2101*	Principles of Financial Accounting Prerequisite: MATH 1111*	3	BUSA 2182	Intro to Business Statistics Prerequisite: MATH 1113	3	
BUSA 2105	Communication in the Business Environment Prerequisite: ENGL 1102*, CISM/CILS/CSCI 1130	3	CISM/CILS 2130	Business Information Systems Prerequisite: CISM/CILS/CSCI 1130	3	Notes about lab science: Students may not receive credit for both [BIOL 1011K and BIOL 1103] or [BIOL 1012K and BIOL 1104]; these are the same classes. BIOL 1103 or 1104 without lab may be used towards non-lab science as long as a different science with lab is taken for lab science requirement.	
Area C Option 1	See options on page 2 Prerequisite: ENGL 1102*	3	Lab Science	See option on page Prerequisite: None	4		
ECON 2106	Principles of Micro Economics Prerequisite: MATH 1111*	3	ACCT 2102*	Principles of Managerial Accounting Prerequisite: ACCT 2101*	3		
HUMN 1201	Critical Thinking & Communications Prerequisite: None	3	AFRS 1501	Survey African American Experience Prerequisite: None	2		
Fall Milestones			Total	Spring Milestones			Total
		15	Student should complete Area F. Student should become a Junior at end of term.			15	

Junior	Fall Courses			Spring Courses			Notes
	Course	Name	Hours	Course	Name	Hours	
	ACCT 3111*	Intermediate Financial Accounting I Prerequisite: ACCT 2101* & 2102*	3	ACCT 3112*	Intermediate Financial Accounting II Prerequisite: ACCT 3111*	3	
ACCT 3113*	Federal Income Taxation of Individuals Prerequisite: ACCT 2101* & 2102*	3	ACCT 3115*	Cost Managerial Accounting Prerequisite: ACCT 2101* & 2102*	3	**Area G Elective: a 2/3/4000 level course from ACCT, BUSA, CILS, MGNT, MKTG, or STAB 4101	
MGNT 3165	Management of Organizations Prerequisite: Junior standing or 42 earned hours + completion of Area F	3	BUSA 2185	Business Research Prerequisite: BUSA 2182	3	In addition to listed course prerequisites, students must be Juniors (60 or more earned hours) to take upper division business classes. Students may enroll in upper division classes if they have between 42 and 59 earned hours and have completed Area F.	
Area G Elective**	See options at right** Prerequisite: varies	3	FINC 3155	Business Finance Prerequisite: ACCT 2101 & 2102; ECON 2105 & 2106; BUSA 2182	3		
MKTG 3175	Principles of Marketing Prerequisite: Junior standing or 42 earned hours + completion of Area F	3	BUSA 3145	Global Business Issues Prerequisite: Junior standing or 42 earned hours + completion of Area F	3		
Fall Milestones			Total	Spring Milestones		Total	
		15	Student should become a Senior at end of term.			15	
Student should have updated resume and prepare to begin interacting in business professional activities offered by COBA.							Classes in the Major Area of Specialization (bolded) are offered once a year in either fall or spring semester.

Senior	Fall Courses			Spring Courses			Notes
	Course	Name	Hours	Course	Name	Hours	
	ACCT 4111*	Intermediate Accounting III Prerequisite: ACCT 3112*	3	ACCT 3117*	Accounting Information Systems Prerequisite: ACCT 3111*	3	
ACCT 4117*	Auditing Prerequisite: ACCT 3112*	3	Accounting elective**	See options at right**	3	**Spring options: ACCT 4116, BUSA 4229	
HIST 2111 or HIST 2112	Survey of US History Prerequisite: None	3	BUSA 4126*	Business Policy Prerequisite: ACCT 2101 & 2102; ECON 2105 & 2106; BUSA 2105, 2106, & 2182; MATH 1113; FINC 3155; MGNT 3165; MKTG 3175	3	Fall options: ACCT 4118, BUSA 4229	
MGNT 3185	Operations Management Prerequisite: BUSA 2182; MGNT 3165	3	Free elective	Any SSU course Prerequisite: varies	3	Does this Degree Program Require a Minor? <u>No</u> Total Hours Required for this Degree Program: <u>120</u>	
Area E elective	See options on page 2 Prerequisite: None	3	Area C Option 2	See options on page 2 Prerequisite: varies	3		
Fall Milestones			Total	Spring Milestones			Total
		15	Student should have a job in their major field by graduation or been accepted into graduate school.			15	

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Core Curriculum

Area A – Essential Skills 9 hrs

- i. ENGL 1101 English Composition I 3 hrs
- ii. ENGL 1102 English Composition II 3 hrs
- iii. MATH 1111 College Algebra 3 hrs

Area B – Institutional Options 5 hrs

- i. AFRS 1501 Survey of African-American Experience 2 hrs
- ii. HUMN 1201 Critical Thinking & Communication 3 hrs

Area C – Humanities/Fine Arts, and Ethics 6 hrs,

1. Select one of the following:
 - i. ENGL 2111 World Literature I 3 hrs
 - ii. ENGL 2112 World Literature II 3 hrs
 - iii. ENGL 2121 British Literature I 3 hrs
 - iv. ENGL 2122 British Literature II 3 hrs
 - v. ENGL 2131 American Literature I 3 hrs
 - vi. ENGL 2132 American Literature II 3 hrs
 - vii. ENGL 2222 African American Literature 3 hrs
 - viii. PHIL 2010 Introduction to Philosophy 3 hrs
 - ix. PHIL 2030 Introduction to Ethics 3 hrs
2. Select one of the following:
 - i. ARTS 1101 Introduction to Visual Art 3 hrs
 - ii. DNCE 2010 Dance Appreciation 3 hrs
 - iii. ENGL 2521 Introduction to Film 3 hrs
 - iv. HUMN 2011 Humanities 3 hrs
 - v. MUSC 1101 Introduction to Music 3 hrs
 - vi. THEA 2101 Introduction to Theatre 3 hrs

Area D – Natural Sciences, Math & Technology 10 hrs

1. Select one of the following:
 - i. CISM/CILS 1130 Computer Applications 3 hrs
 - ii. CSCI 1130 Computer Applications 3 hrs
2. Select one of the following:
 - i. ASTR 1000 Introduction to the Universe 3 hrs
 - ii. BIOL 1103 General Biology 3 hrs
 - iii. BIOL 1104 Human Biology 3 hrs
 - iv. CSCI 1301 Computer Science I 3 hrs
 - v. ENVS 1140 Environmental Issues 3 hrs
 - vi. FSCI 1101 Introduction to Molecular Forensic Science 3 hrs
 - vii. ISCI 1101 Integrated Science I 3 hrs
3. Select one of the following lab sciences:
 - i. BIOL 1103 + 1103L General Biology with lab 4 hrs
 - ii. BIOL 1104 + 1104L Human Biology with lab 4 hrs
 - iii. CHEM 1101K Introductory Chemistry 4 hrs
 - iv. ISCI 1111K Integrated Science II 4 hrs
 - v. MSCI 1501K Introduction to Marine Biology 4 hrs
 - vi. PHSC 1011K Physical Science I 4 hrs
 - vii. PHYS 1111K Introductory Physics I 4 hrs

Area E – Social Science 12 hrs

- i. POLS 1101 American Government 3 hrs
 - ii. ECON 2105 Principles of Macro Economics 3 hrs
3. Select one of the following:
 - i. HIST 2111 U.S. History to the Post-Civil War Period 3 hrs
 - ii. HIST 2112 U.S. History from the Post-Civil War to Pre 3 hrs
 4. Select one of the following:
 - i. AFRS 2000 Introduction to Africana Studies 3 hrs
 - ii. ANTH 1101 Introduction to Anthropology 3 hrs
 - iii. GEOG 1101 Introduction to Human Geography 3 hrs
 - iv. HIST 1111 World Hist to Early Modern Times 3 hrs
 - v. HIST 1112 World History Early Modern Times to Pres 3 hrs
 - vi. POLS 2401 Global Issues 3 hrs
 - vii. PSYC 1101 Intro to General Psychology 3 hrs
 - viii. PSYC 2103 Human Growth & Development 3 hrs
 - ix. SOCI 1101 Introduction to Sociology 3 hrs
 - x. SOCI 1160 Social Problems 3 hrs

Distinctive Courses in this Major

ACCT 3111 Intermediate Accounting I 3 Credits

An introduction to the accounting theory underlying financial statements. There is an emphasis on the study of accounting principles and ethics relating to the recording and presentation of cash, receivables, and the investment in productive resources such as inventories, property, plant and equipment. Computer aided instruction will be utilized wherever applicable.

ACCT 3112 Intermediate Accounting II 3 Credits

A course that is a continuation of ACCT 3111. The topics covered include liabilities, contingencies, stockholders' equity, dilutive securities, earnings per share, investments, revenue recognition, income taxes, pensions, post-retirement benefits, leases, accounting changes, error correction, cash flows, financial statement analysis, and full disclosure. Computer assisted instruction will be utilized wherever applicable.

ACCT 4111 Intermediate Accounting III 3 Credits

The course introduces systems concepts and the role of the accountant in the Systems Development Life Cycle (SDLC). It covers areas such as documentation of systems, database management tools and strategies, and aspects of information systems controls. The impact of emerging technologies on accounting is also addressed. Additionally, specific accounting systems (Purchasing, Production, etc.), with relevant systems applications in current use are also covered.

ACCT 3113 Federal Income Taxation of Individuals 3 Credits

An analysis of the federal income tax law and its application to individuals. The course includes extensive practical problems, including the preparation of returns. Computer assisted instruction will be utilized.

ACCT 3115 Cost Managerial Accounting 3 Credits

A course that furthers the knowledge gained in the fundamental managerial accounting course. This course emphasizes the use of basic cost accounting theory and concepts for cost accumulation and usage under job order, process, and activity-based costing systems, as well as budgeting and standard costing in a manufacturing environment. It also covers control and analysis of materials, labor and manufacturing overheads, and well as cost control and accumulation in a service environment.

ACCT 3117 Accounting Information Systems 3 Credits

The course introduces systems concepts and the role of the accountant in the Systems Development Life Cycle (SDLC). It covers areas such as documentation of systems, database management tools and strategies, and aspects of information systems controls. The impact of emerging technologies on accounting is also addressed. Additionally, specific accounting systems (Purchasing, Production, etc.), with relevant systems applications in current use are also covered.

ACCT 4117 Auditing 3 Credits

A comprehensive study of the philosophy, concepts, and techniques used by independent auditors. Topical coverage includes professional ethics, standards, audit programs, study and evaluation of internal control, auditors' opinions, statistical sampling techniques, and EDP auditing.