

# BACHELOR OF SCIENCE DEGREE

## ACCOUNTING

### CPA Track

This curriculum provides education to students in the areas of preparation of financial reports, statements, cost procedures, audit and finance for business firms. The sequence of major offerings starts summer and fall quarters.

#### MISSION STATEMENT:

The Accounting Program provides an intensive study of the accounting field in flexible student-friendly formats for lifelong learning opportunities. The CPA Track Program provides students with the preparation needed to sit for the CPA Exam.

#### 225 Credit Hours

##### Technical and Basic Requirements: 149 Credit Hours

AC114 Accounting I/5\*  
AC115 Accounting II/5\*  
AC117 Personal Taxes/5\*  
AC118 Accounting III/3\*  
AC122 Payroll Accounting/3\*  
AC130 Introduction to Accounting Software/3\*  
OR  
DP150 Spreadsheet Applications/3\*  
AC202 Managerial Accounting/5\*  
AC221 Intermediate Accounting I/5\*  
AC222 Intermediate Accounting II/5\*  
AC223 Intermediate Accounting III/3\*  
AC301 Cost Accounting I/5  
AC302 Cost Accounting II/5  
AC310 Business Taxes/5  
AC321 Corporate Governance/3  
AC375 Accounting Professional Ethics/3  
AC405 Accounting Information Systems/5  
AC411 A Survey of Auditing/3  
AC412 Auditing for Fraud/3  
AC413 Auditing for Compliance/5  
AC435 Advanced Accounting I/5  
AC436 Advanced Accounting II/5  
AC440 Financial Statement Analysis/5  
AC445 Governmental & Not-for-Profit Organizations/5  
AC452 CPA Review - Financial Accounting & Reporting/3  
AC453 CPA Review - Business Environment & Concepts/3  
AC454 CPA Review - Regulation/3  
AC455 CPA Review - Auditing & Attestation/3  
AC490 Accounting Capstone/3  
BU320 Legal Issues in Consumer Sales Transactions/5  
BU325 Legal Issues in Commercial Transactions/5  
EC225 Macroeconomics/5\*  
EC235 Microeconomics/5\*  
FI210 Principles of Finance/5\*  
FI420 Corporate Finance/5  
MA121 Principles of Management/5\*

##### General Education Requirements: 64 Credit Hours

CO179 Introduction to Human Communication/3\*  
CO445 Group Dynamics/3  
EN Any 300/400 level EN course/3  
EN180 Composition I/5\*

EN200 Composition II/5\*  
MH190 Algebra/5\*  
MH310 Finite Mathematics/3  
OR  
MH315 Calculus/3  
MH350 Statistics/5  
MH420 Quantitative Methods/3  
PY177 Introduction to Psychology/3\*  
OR  
SO186 Sociology/3\*  
SC200 Principles of Ecology/3\*  
SC320 Biology/3  
OR  
SC330 Physics/3  
UN110 First-Year Experience/2\*  
UN220 Introduction to Diversity Issues/3\*  
Any 100/200 level AR, EN, HI, RE, or SP course/3\*  
Any 300/400 level PY or SO course/3  
Any 300/400 level AR, CO, HI, PH, PO, or WS courses/9

##### General Education Electives: 9 Credit Hours

###### 3 Credit Hours\*

Choose 100- or 200-level courses from the general education subject categories, which may include Art (AR), English (EN), History (HI), Math (MH), Political Science (PS), Psychology (PY), Religion (RE), Sociology (SO), Spanish (SP), or University Survey (UN).

###### 6 Credit Hours

Choose 300- or 400-level courses from the general education subject categories, which may include Art (AR), Communication (CO), English (EN), History (HI), Math (MH), Popular Culture (PO), Psychology (PY), Science (SC), Sociology (SO), University Survey (UN), or Women's Studies (WS).

##### Specialized Electives: 3 Credit Hours

Choose courses at the 300 or 400 level that are not required in your program. FI425 Money and Banking is recommended.

Note: Elective courses can apply to only one degree level. The same course cannot be re-used to satisfy the elective requirements at the Associate's Degree level and again at the Bachelor's Degree level.

\*Denotes first and second year courses