

**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<br>Prerequisite: None | 3   | ENGL 1102*  | Composition II<br>Prerequisite: ENGL 1101 | 3   |              |
| MATH 1111*             | College Algebra<br>Prerequisite: None                | 3                                   | POLS 1101   | American Government<br>Prerequisite: None                 | 3   | <b>Notes about lab science:</b><br>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<br>Prerequisite: None          | 3                                   | ECON 2105   | Principles of Macro Economics<br>Prerequisite: MATH 1111* | 3   |   |              |
| Non-lab science        | See options on page 2                                | 3                                   | BUSA 2106   | The Environment of Business<br>Prerequisite: None         | 3   |   |              |
| BUSA 1103              | Intro to Business & Leadership<br>Prerequisite: None | 3                                   | MATH 1113   | PreCalculus<br>Prerequisite: MATH 1111*                   | 3   |   |              |
| <b>Fall Milestones</b> |  |                                     | <b>Total</b>                                      | <b>Spring Milestones</b>                                  |   |   | <b>Total</b> |
|                        |  | 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<br>Prerequisite: MATH 1111* | 3  | BUSA 2182   | Intro to Business Statistics<br>Prerequisite: MATH 1113 | 3   |              |
| BUSA 2105              | Communication in the Business Environment<br>Prerequisite: ENGL 1102*, CISM/CILS/CSCI 1130 | 3  | CISM/CILS 2130   | Business Information Systems<br>Prerequisite: CISM/CILS/CSCI 1130 | 3   | <b>Notes about lab science:</b><br>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<br>Prerequisite: ENGL 1102*  | 3  | Lab Science  | See option on page<br>Prerequisite: None                          | 4   |   |              |
| ECON 2106              | Principles of Micro Economics<br>Prerequisite: MATH 1111*                                  | 3  | ACCT 2102*   | Principles of Managerial Accounting<br>Prerequisite: ACCT 2101*   | 3   |   |              |
| HUMN 1201              | Critical Thinking & Communications<br>Prerequisite: None                                   | 3  | AFRS 1501  | Survey African American Experience<br>Prerequisite: None          | 2   |   |              |
| <b>Fall Milestones</b> |  |  | <b>Total</b>   | <b>Spring Milestones</b>  |   |   | <b>Total</b> |
|                        |  | 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*   | <b>Intermediate Financial Accounting I</b><br>Prerequisite: ACCT 2101* & 2102* | 3  | ACCT 3112*  | <b>Intermediate Financial Accounting II</b><br>Prerequisite: ACCT 3111* | 3  |   |
| ACCT 3113*             | <b>Federal Income Taxation of Individuals</b><br>Prerequisite: ACCT 2101* & 2102*                      | 3  | ACCT 3115*                                     | <b>Cost Managerial Accounting</b><br>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<br>Prerequisite: Junior standing or 42 earned hours + completion of Area F | 3  | BUSA 2185                                      | Business Research<br>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**<br>Prerequisite: varies   | 3  | FINC 3155                                      | Business Finance<br>Prerequisite: ACCT 2101 & 2102; ECON 2105 & 2106; BUSA 2182                   | 3   |  |   |
| MKTG 3175              | Principles of Marketing<br>Prerequisite: Junior standing or 42 earned hours + completion of Area F     | 3  | BUSA 3145                                      | Global Business Issues<br>Prerequisite: Junior standing or 42 earned hours + completion of Area F | 3   |  |   |
| <b>Fall Milestones</b> |  |  | <b>Total</b>                                   | <b>Spring Milestones</b>  |   |  | <b>Total</b>  |
|                        |  | 15   | Student should become a Senior at end of term. |   |   | 15   | 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*  | <b>Intermediate Accounting III</b><br>Prerequisite: ACCT 3112* | 3   | ACCT 3117*   | <b>Accounting Information Systems</b><br>Prerequisite: ACCT 3111* | 3   |              |
| ACCT 4117*             | <b>Auditing</b><br>Prerequisite: ACCT 3112*                 | 3  | <b>Accounting elective**</b>  | See options at right**   | 3   | **Spring options: ACCT 4116, BUSA 4229  |              |
| HIST 2111 or HIST 2112 | Survey of US History<br>Prerequisite: None                  | 3  | BUSA 4126*  | Business Policy<br>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<br>Prerequisite: BUSA 2182; MGNT 3165 | 3  | Free elective   | Any SSU course<br>Prerequisite: varies   | 3   | Does this Degree Program Require a Minor? <u>No</u><br><br>Total Hours Required for this Degree Program: <u>120</u> |              |
| Area E elective        | See options on page 2<br>Prerequisite: None                 | 3  | Area C Option 2   | See options on page 2<br>Prerequisite: varies  | 3   |   |              |
| <b>Fall Milestones</b> |   |  | <b>Total</b>  | <b>Spring Milestones</b>   |   |   | <b>Total</b> |
|                        |   | 15   | Student should have a job in their major field by graduation or been accepted into graduate school. |  |   | 15  |              |

## Program Map: Accounting

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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.