BACHELOR OF SCIENCE IN ACCOUNTING DEGREE

College of Business Administration degree requirements:
60 credit hours of non-business coursework
30 hours of core business coursework
18 hours of Accounting coursework (see III below)
12 hours of business or non-business approved electives credit hours
120 credits

I. Required Non-Business Coursework includes the campus general education requirements. Students must complete a 42-hour block of courses from an approved list of general education courses. These courses are from six areas:

Skill Goals: 1) Communicating Skills - (ENGL 1100 or ENGL 1110 plus one 3-hour course with a C- or better grade)
2) Managing Information Skills (ENGL 1100 or ENGL 1110 and INF SYS 1800)
3) Valuing Skills (ECON 1001)

Knowledge Goals: 4) Social and Behavioral Sciences Knowledge Goals (ECON 1001, ECON 1002 and BUS AD 2900)
5) Humanities and Fine Arts Knowledge Goal (PHIL 1130 or PHIL 2254 required with a C- or better grade, plus two 3-hour courses)
6) Mathematics and Life/Natural Sciences (MATH 1030, MATH 1100, MATH 1105 and one 3-hour life/natural science course for a minimum of 12 hours)

Additional requirements of the College of Business include:
- One Cultural Diversity course
- Two Global Awareness courses (see approved list)
- State Requirement
- ENGL 3120 Business Writing
- One additional 3-hour Social Science course
- Accounting communication requirement: ACCTNG 3460, COMM 1030 or COMM 1040
- Completion of Good Standing requirements

II. REQUIRED BUSINESS ADMINISTRATION COURSES:

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCTNG 2400</td>
<td>Fundamentals of Financial Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCTNG 2410</td>
<td>Managerial Accounting</td>
<td>3</td>
</tr>
<tr>
<td>INFSYS 2800</td>
<td>Information Systems Concepts and Applications*</td>
<td>3</td>
</tr>
<tr>
<td>BUS AD 2900</td>
<td>Legal Environment of Business</td>
<td>3</td>
</tr>
<tr>
<td>LOG OM 3300</td>
<td>Business Statistics</td>
<td>3</td>
</tr>
<tr>
<td>LOG OM 3320</td>
<td>Introduction to Operations Management</td>
<td>3</td>
</tr>
<tr>
<td>FINANCE 3500</td>
<td>Financial Management</td>
<td>3</td>
</tr>
<tr>
<td>MGMT 3600</td>
<td>Management and Organizational Behavior</td>
<td>3</td>
</tr>
<tr>
<td>MKTG 3700</td>
<td>Basic Marketing</td>
<td>3</td>
</tr>
<tr>
<td>MGMT 4219</td>
<td>Strategic Management (capstone course, taken during the last semester)**</td>
<td>3</td>
</tr>
<tr>
<td>MGMT 4220</td>
<td>Business Assessment Test</td>
<td>0</td>
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</tbody>
</table>

*The prerequisite, INFSYS 1800, can be waived by exam. See website: [http://mis.umsl.edu/B.S.%20in%20I.S./1800waiverrequest.html](http://mis.umsl.edu/B.S.%20in%20I.S./1800waiverrequest.html)

**Special Consent Form needed for MGMT 4219 Strategic Management.

III. ACCOUNTING REQUIREMENTS:

Accounting 2.3 GPA Prerequisite for Upper-Division courses
A student must complete the Accounting coursework listed below:

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCTNG 3401</td>
<td>Financial Accounting &amp; Reporting I</td>
</tr>
<tr>
<td>ACCTNG 3402</td>
<td>Financial Accounting &amp; Reporting II</td>
</tr>
<tr>
<td>ACCTNG 3411</td>
<td>Cost Accounting</td>
</tr>
<tr>
<td>ACCTNG 3421</td>
<td>Accounting Information Systems</td>
</tr>
<tr>
<td>ACCTNG 3441</td>
<td>Income Taxes</td>
</tr>
<tr>
<td>ACCTNG 4435</td>
<td>Auditing</td>
</tr>
</tbody>
</table>

Business hours: Minimum 48; Maximum 60 within 120

- The College of Business Administration Academic Advising website: [http://www.umsl.edu/divisions/business/undergrad_advising/](http://www.umsl.edu/divisions/business/undergrad_advising/)

A STUDENT SEEKING TWO DEGREES SHOULD SPEAK WITH A BUSINESS ADVISOR.
Bachelor of Science in Accounting Degree
Four Year Plan

**ATTENTION: ACCOUNTING 2.3 PREREQUISITE GPA FOR UPPER DIVISION ACCOUNTING COURSES WITH THE EXCEPTION OF ACCTNG 3401 AND ACCTNG 3421**

Students must have 42 hours of General Education coursework. Courses listed in **bold print** count toward the 42 hours. A list of applicable General Education and State Requirement courses is posted on the College of Business Administration webpage and are available in the Academic Advising Office. Courses in *italics* count toward the Good Standing Policy.

**FIRST SEMESTER**

- **MATH 1030 College Algebra**
- **ENGL 1100 First Year Writing**
- **BUS AD 1000 Introduction to Business***
- Social/Behavioral Sciences Knowledge Goal
- Managing Information Skills Goal**

**SECOND SEMESTER**

- **MATH 1100 Basic Calculus**
- **ECON 1001 Principles of Microeconomics**
- State Requirement Course
- Humanities/Fine Arts Goal
- **INFSYS 2800 Information Systems Concepts and Applications**

**THIRD SEMESTER**

- **MATH 1105 Basic Probability and Statistics**
- **ACCTNG 2400 Fundamentals of Financial Accounting**
- **ECON 1002 Principles of Macroeconomics**
- Humanities/Fine Arts Goal
- Social Science Course

**FOURTH SEMESTER**

- **ACCTNG 2410 Managerial Accounting**
- **BUS AD 2900 Legal Environment of Business**
- LOG OM 3300 Business Statistics
- **PHIL 1130 Approaches to Ethics or PHIL 2254 Business Ethics**
- Life/Natural Sciences Goal (lecture only)

**FIFTH SEMESTER**

- **ACCTNG 3401 Financial Accounting and Reporting I**
- **LOG OM 3320 Introduction to Operations Management**
- **ENGL 3120 Business Writing**
- Cultural Diversity Course
- Non-Business Approved Elective

**SIXTH SEMESTER**

- **ACCTNG 3402 Financial Accounting and Reporting II**
- **FINANCE 3500 Financial Management**
- MGMT 3600 Management and Organizational Behavior
- MKTG 3700 Basic Marketing
- **ACCTNG 3460 Accounting Career Strategies or COMM 1030 Interpersonal Communication or COMM 1040 Public Speaking**

**SEVENTH SEMESTER**

- **ACCTNG 3421 Accounting Information Systems**
- **ACCTNG 3441 Income Taxes**
- Global Awareness Course (Non-Business)
- Non-Business Approved Elective
- Non-Business Approved Elective

**EIGHTH SEMESTER**

- **ACCTNG 3422 Accounting Information Systems II**
- **MGMT 4219 Strategic Management / MGMT 4220 Business Test**
- **ACCTNG 3411 Cost Accounting**
- **ACCTNG 4435 Auditing**
- Global Awareness Course
- Non-Business Approved Elective

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* BUS AD 1000 Introduction to Business is not a required course but students are **strongly** encouraged to take it during their Freshman year.

** INFSYS 1800 Computers and Information Systems meets this requirement and is a prerequisite for INFSYS 2800 Information Systems Concepts and Applications. This prerequisite can be waived by exam. See website: [http://mis.umsl.edu/B.S.%20in%20I.S./1800waiverrequest.html](http://mis.umsl.edu/B.S.%20in%20I.S./1800waiverrequest.html)

NOTE: To qualify to sit for the Missouri CPA exam, 150 credit hours are required. Accounting majors need an additional 9 hours in Accounting. The Accounting faculty encourages students to take these courses in their fifth year in order to be prepared for the CPA exam. The courses below will count toward the additional Accounting electives:

- ACCTNG 3495/3498 Business Administration Problems/Seminar
- ACCTNG 3499 Independent Study
  - ACCTNG 3451 Accounting for Governmental and Nonprofit Entities
  - ACCTNG 3460 Accounting Career Strategies (can count toward the Accounting communication requirement)
  - ACCTNG 4401 Financial Accounting and Reporting III
  - ACCTNG 4402 Financial Accounting and Reporting IV
  - ACCTNG 4435 Auditing
  - ACCTNG 4441 Advanced Federal Income Tax: Business Taxation

* If offered and approved by the area faculty and department chair as Accounting electives.

For information about the Post-Baccalaureate Certificate in Accounting, see an advisor.

Students seeking two concurrent degrees should have 135 hours with a major and an emphasis area. See an advisor for details.