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 (see II below)
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 eight areas:

CORE:
1) First Year Writing – 1 course (ENGL 1100, 1110 or HIST 1111 with a C- or better grade)
2) Math Proficiency – 1 course (MATH 1030 or a proctored ALEKS score of 45 or higher)
3) Communication Proficiency – 1 course (ACCOUNTING requires COMM 1040)
4) Information Literacy – 1 course (CMP SCI 1012, INF SYS 1800, 2800, MATH 1105)
5) American History or Government – 1 course (CRIMIN 1100, HIST 1001, 1002, 1003, 1004, POL SCI 1100)

EXPLORE:
6) Humanities and Fine Arts – 9 hours from at least 2 areas (Accounting requires one of those Humanities to be PHIL 1130, 2249 or 2254 with a C- or better. See approved list in Advising Office.)
7) Social Sciences – 9 hours from at least two areas (BUS AD 2900, ECON 1001, 1002)
8) Math and Life/Natural Sciences – 9 hours from at least two areas (MATH 1100, 1105 and a Life/Natural Science)

Additional requirements of the College of Business include:
- One Cultural Diversity course
- Two Global Awareness courses (see approved list)
- ENGL 3120 Business Writing
- BUS AD 1000 or completion of a Social Science course
- 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>SCMA 3300</td>
<td>Business Analytics and Statistics</td>
<td>3</td>
</tr>
<tr>
<td>SCMA 3301</td>
<td>Introduction to Supply Chain 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: https://docs.google.com/forms/d/e/1FAIpQLScb2DjckK1gPJlFzh1Se43-TA9xalWkb3wzDg09rXEps3oA/viewform?usp=send_form
**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/

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 Sciences
- Information Literacy**
- **INTDSC 1003 University Studies (1 hr)**

### SECOND SEMESTER
- **MATH 1100 Basic Calculus**
- **ECON 1001 Principles of Microeconomics**
- Life/Natural Sciences (lecture only)
- Humanities and Fine Arts
- **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 and Fine Arts
- Social Sciences

### FOURTH SEMESTER
- **ACCTNG 2410 Managerial Accounting**
- **BUS AD 2900 Legal Environment of Business**
- **SCMA 3300 Business Analytics and Statistics**
- Humanities and Fine Arts (PHIL 1130, 2249 or 2254 for Accounting majors)
- State Requirement Course

### FIFTH SEMESTER
- **ACCTNG 3401 Financial Accounting and Reporting I**
- **SCMA 3301 Introduction to Supply Chain Management**
- **MGMT 3600 Management and Organizational Behavior**
- **MKTG 3700 Basic Marketing**
- Non-Business Approved Elective

### SIXTH SEMESTER
- **ACCTNG 3402 Financial Accounting and Reporting II**
- **FINANCE 3500 Financial Management**
- **ENGL 3120 Business Writing**
- Cultural Diversity Course
- **Communication Proficiency (COMM 1040 for Accounting majors)**

### 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 3495/3498 Business Administration Problems/Seminar**
- **ACCTNG 3499 Independent Study**
- **ACCTNG 3451 Accounting for Governmental and Nonprofit Entities**
- **ACCTNG 4401 Financial Accounting and Reporting III**
- **ACCTNG 4402 Financial Accounting and Reporting IV**
- **ACCTNG 4441 Advanced Federal Income Tax: Business Taxation**

* Students are strongly encouraged to take BUS AD 1000 Introduction to Business and INTDSC 1003 University Studies during their Freshman year. BUS AD 1000 does count as a Social Sciences course.

**This course meets the Information Literacy requirement and is a prerequisite for INFSYS 2800 Information Systems Concepts and Applications. This prerequisite can be waived by exam. See website:**
[https://docs.google.com/forms/d/e/1FAIpQLScb2DjckK1gPJIjFzh1Sc43-TA9xalWkbz3wzD9rXE0s3oA/viewform?usp=send_form](https://docs.google.com/forms/d/e/1FAIpQLScb2DjckK1gPJIjFzh1Sc43-TA9xalWkbz3wzD9rXE0s3oA/viewform?usp=send_form)

**NOTE:** To qualify to sit for the Missouri CPA exam, 150 credit hours are required. Accounting majors need 9 hours in Accounting beyond the BSA curriculum requirements. 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 4401 Financial Accounting and Reporting III
- ACCTNG 4402 Financial Accounting and Reporting IV
- ACCTNG 4441 Advanced Federal Income Tax: Business Taxation

**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.