

**North Carolina A & T State University
College of Business and Economics
Department of Accounting
Curriculum Guide for the Accounting Major
Proposed 2016-2017**

FRESHMAN	31
SOPHOMORE	32
JUNIOR	30
SENIOR	27
TOTAL	120

Freshman Year Fall Semester		
COURSE #	COURSE TITLE	CREDITS
FRST 101	University Experience	1
MATH 111	College Algebra and Trig	4
ENGL 100	Ideas and their Expression I	3
African-American Cult. and Hist. Elective ¹		3
Scientific Reas Elective ²		4
	TOTAL HOURS	15

Junior Year Fall Semester		
COURSE #	COURSE TITLE	CREDITS
ACCT 331	Intermediate Acct. I	3
ACCT 344	Cost Accounting	3
FIN 253	Business Finance	3
MGMT 315	Management Science	3
Free Elective ³		3
	TOTAL HOURS	15

Freshman Year Spring Semester		
COURSE #	COURSE TITLE	CREDITS
Scientific Reas Elective ²		3
MATH 112	Calculus for Non-Math Majors	4
ENGL 101	Ideas and their Expression II	3
BUED 110	Micro Usage	3
MGMT 110	Business Environment	3
	TOTAL HOURS	16

Junior Year Spring Semester		
COURSE #	COURSE TITLE	CREDITS
ACCT 332	Intermediate Acct. II	3
ACCT 362	Accounting Systems	3
MKTG 230	Marketing Concepts	3
MGMT 201	Management Concepts	3
FIN 454/ MGMT 355	Intl Bus. Finance or Intl Bus. Mgmt	3
	TOTAL HOURS	15

Sophomore Year Fall Semester		
COURSE #	COURSE TITLE	CREDITS
ACCT 221	Principles of Acct. I	3
ECON 200	Principles of Econ. (Micro)	3
ECON 205	Elementary Statistics	3
MGMT 132	Intro. to Mgmt Information Systems	3
SPCH 250	Speech Fundamentals	3
ACCT 201	Accounting Colloquium I	1
	TOTAL HOURS	16

Senior Year Fall Semester		
COURSE #	COURSE TITLE	CREDITS
ACCT 455	Advanced Accounting	3
ACCT 443	Income Tax Accounting	3
MGMT 303	Legal Env. of Business	3
NonBusiness Elective ⁴		3
Business Elective ⁵		3
	TOTAL HOURS	15

Sophomore Year Spring Semester		
COURSE #	COURSE TITLE	CREDITS
ACCT 222	Principles of Acct. II	3
BUED 260	Business Communication	3
ECON 210	Advanced Statistics	3
ECON 201	Principles of Econ. (Macro)	3
Global Awareness Elective		3
ACCT 202	Accounting Colloquium II	1
	TOTAL HOURS	16

Senior Year Spring Semester		
COURSE #	COURSE TITLE	CREDITS
ACCT 461	Auditing Principles	3
ACCT 492	<i>Strategic Application in Accounting (Capstone Course)</i>	3
MGMT 495	Strategic Management	3
MGMT 429 or ACCT 463 ⁶	Business Law or Commercial Law	3
	TOTAL HOURS	12

NOTE: ¹ Please see back of page for footnote descriptions

Proposed 2016-2017 Curriculum Guide

<u>MAJOR PROGRAM REQUIREMENTS</u>	<u>SEMESTER HOURS</u>
ACCT 221 – Principles of Accounting I	3
ACCT 222 – Principles of Accounting II	3
ACCT 331 – Intermediate Accounting I	3
ACCT 332 – Intermediate Accounting II	3
ACCT 443 – Income Tax Accounting	3
ACCT 344 – Cost Accounting	3
ACCT 455 – Advanced Accounting	3
ACCT 461 – Auditing Principles	3
ACCT 362 – Accounting Systems	3
<i>ACCT 492 – Strategic Application in Accounting</i>	<u>3</u>
	30

- Accounting majors must earn a minimum of a “C” in all 10 (30 hours) courses listed as a major program requirement in the applicable University Bulletin for the selected area of study and a “C” in the accounting elective. Accounting majors must also earn a minimum of “C” in MGMT 110 and BUED 110.
- Students in the College of Business and Economics must earn a minimum grade of “C” in the following courses: ENGL 100, ENGL 101, BUED 260, MATH 111 and MATH 112, ACCT 221, ECON 205, MGMT 315 and MGMT 495.

FOOTNOTES:

¹The two courses chosen to fulfill the freshman year Humanities elective and the sophomore year Social and Behavioral Sciences elective must include one African-American Culture and History course and one Global Awareness course (i.e., an African American Culture and History course must be chosen for one elective, and a Global Awareness course must be chosen for the other).

²Of the two Scientific Reasoning electives, students are required to take at least one lab-based course. Recommended lab-based courses include BIOL 100, CHEM 104/114, CHEM 106/116. Recommended non lab-based course include EES 234, EASC 201, PHYS 101, PHYS 104.

³This can be any course either inside COBE or external to COBE. ACCT 203, ACCT 463 and ACCT 326 may not be used as a free elective by accounting majors. **Students participating in the summer study abroad program should select ACCT 231.**

⁴This can be any course external to COBE. Recommendations include courses from the disciplines of natural science, foreign language, speech, and writing.

⁵Students should select one of the following courses: ECON 315, MIS 335, FIN 350, or FIN 351. Students planning to take the CPA Exam should select FIN 350, or FIN 351. **Student participating in the summer study abroad program should select ACCT 232.**

⁶Students planning to take the CPA Exam should select ACCT 463.