

**North Carolina A & T State University**  
**College of Business and Economics**  
**Department of Accounting and Finance**  
**Curriculum Guide for the Accounting Major**  
**2017-2018**

FRESHMAN	31
SOPHOMORE	32
JUNIOR	30
SENIOR	27
<b>TOTAL</b>	<b>120</b>

Freshman Year Fall Semester		
COURSE #	COURSE TITLE	CREDITS
FRST 101	College Success	1
MATH 111	College Algebra and Trig	4
ENGL 100	Ideas and their Expression I	3
African-American Cult. and Hist. Elective <sup>1</sup>		3
Scientific Reasoning Elective <sup>2</sup>		4
	<b>TOTAL HOURS</b>	<b>15</b>

Junior Year Fall Semester		
COURSE #	COURSE TITLE	CREDITS
ACCT 331	Intermediate Acct. I	3
ACCT 344	Cost Accounting	3
FIN 343 (formerly FIN 253)	Principles of Finance	3
MGMT 315	Management Science	3
Elective <sup>3</sup>		3
	<b>TOTAL HOURS</b>	<b>15</b>

Freshman Year Spring Semester		
COURSE #	COURSE TITLE	CREDITS
Scientific Reasoning Elective <sup>2</sup>		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
	<b>TOTAL HOURS</b>	<b>16</b>

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	International Finance or Intl Bus. Mgmt	3
	<b>TOTAL HOURS</b>	<b>15</b>

Sophomore Year Fall Semester		
COURSE #	COURSE TITLE	CREDITS
ACCT 221	Principles of Acct. I	3
ECON 200	Principles of Econ. (Micro)	3
<b>ECON 206</b>	<b>Statistics for Decision Making</b>	3
MGMT 132	Intro. to Mgmt Information Systems	3
SPCH 250	Speech Fundamentals	3
ACCT 201	Accounting Colloquium I	1
	<b>TOTAL HOURS</b>	<b>16</b>

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
Elective <sup>3</sup>		3
Business Elective <sup>4</sup>		3
	<b>TOTAL HOURS</b>	<b>15</b>

Sophomore Year Spring Semester		
COURSE #	COURSE TITLE	CREDITS
ACCT 222	Principles of Acct. II	3
BUED 260	Business Communication	3
Global Awareness Elective <sup>1</sup>	(see Note A)	3
ECON 201	Principles of Econ. (Macro)	3
Elective <sup>3</sup>		3
ACCT 202	Accounting Colloquium II	1
	<b>TOTAL HOURS</b>	<b>16</b>

Senior Year Spring Semester		
COURSE #	COURSE TITLE	CREDITS
ACCT 461	Auditing Principles	3
ACCT 492	Strategic Application in Accounting (Capstone Course)	3
MGMT 495	Strategic Management	3
MGMT 429 or ACCT 463 <sup>5</sup>	Business Law or Commercial Law	3
	<b>TOTAL HOURS</b>	<b>12</b>

**NOTE:** <sup>1</sup> Please see back of page for footnote descriptions

<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 362 Accounting Systems	3
_____	ACCT 443 Income Tax Accounting	3
_____	ACCT 344 Cost Accounting	3
_____	ACCT 455 Advanced Accounting	3
_____	ACCT 461 Auditing Principles	3
_____	ACCT 492 Strategic Application in Accounting	<u>3</u>
		<b>30</b>

A minimum grade of "C" must be earned in all 10 (30 hours) courses listed above.

Students in the College of Business and Economics must earn a minimum grade of "C" in the following courses: ENGL 100, ENGL 101, MATH 111, MATH 112, BUED 110, ACCT 221, ACCT 222, BUED 260, ECON 200, ECON 201, ECON 206, FIN 343 (formerly FIN 253), MGMT 110, MGMT 132, MGMT 201, MGMT 303, MGMT 315, MGMT 495, and MKTG 230.

<sup>1</sup> Click on the following link for the list of courses: [http://www.ncat.edu/provost/general\\_education\\_resources/general\\_education\\_course\\_list/index.html](http://www.ncat.edu/provost/general_education_resources/general_education_course_list/index.html)

<sup>2</sup> Of 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 courses include EES 234, EASC 201, PHYS 101, PHYS 104.

<sup>3</sup> Students **must** select electives according to the following criteria:

A) Students **must** select one course (3 credit hours) from the following: BUED 447, BUED 440, FIN 369 or ENGL 226.

B) Remaining electives can be any course either inside COBE or external to COBE. ACCT 210, ACCT 463, and ACCT 326 may not be used. **Students participating in the Study Abroad program should select ACCT 231.**

<sup>4</sup> This course may be any 300-level or 400-level course in the College of Business and Economics. **Students participating in the Study Abroad program should select ACCT 232.** Students planning to sit for the CPA exam should select FIN 350 or FIN 451 (formerly FIN 351).

<sup>5</sup> Students planning to sit for the CPA Exam should select ACCT 463.