

North Carolina A & T State University
School of Business and Economics
Department of Accounting
Curriculum Guide for the Accounting Major
2015-2016

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|--------------|------------|
| FRESHMAN | 32 |
| SOPHOMORE | 32 |
| JUNIOR | 30 |
| SENIOR | 30 |
| TOTAL | 124 |

| Freshman Year Fall Semester | | |
|---------------------------------------|------------------------------|-----------|
| COURSE # | COURSE TITLE | CREDITS |
| FRS 100 | University Experience | 1 |
| MATH 111 | College Algebra and Trig | 4 |
| ENGL 100 | Ideas and their Expression I | 3 |
| Humanities Elective ¹ | | 3 |
| Scientific Reas Elective ² | | 4 |
| HPED Elective ³ | | 1 |
| | TOTAL HOURS | 16 |

| Junior Year Fall Semester | | |
|------------------------------|----------------------|-----------|
| COURSE # | COURSE TITLE | CREDITS |
| ACCT 331 (formerly ACCT 441) | Intermediate Acct. I | 3 |
| ACCT 344 (formerly ACCT 444) | Cost Accounting | 3 |
| FIN 253 (formerly FIN 453) | Business Finance | 3 |
| MGMT 315 (formerly MGMT 481) | Management Science | 3 |
| Free Elective ⁴ | | 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 (formerly BUED 210) | Micro Usage | 3 |
| MGMT 110 (formerly MGMT 220) | Business Environment | 3 |
| HPED Elective ³ | | 1 |
| | TOTAL HOURS | 17 |

| Junior Year Spring Semester | | |
|--|-------------------------------------|-----------|
| COURSE # | COURSE TITLE | CREDITS |
| ACCT 332 (formerly ACCT 442) | Intermediate Acct. II | 3 |
| ACCT 362 (formerly ACCT 562) | Accounting Systems | 3 |
| MKTG 230 (formerly MKTG 430) | Marketing Concepts | 3 |
| MGMT 201 (formerly MGMT 422) | Management Concepts | 3 |
| FIN 454/ MGMT 355 (formerly FIN 553/ MGMT 526) | 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 (formerly ECON 305) | Elementary Statistics | 3 |
| MGMT 132 (formerly MIS 241) | Intro. to Mgmt Information Systems | 3 |
| SPCH 250 | Speech Fundamentals | 3 |
| ACCT 201 (formerly ACCT 301) | Accounting Colloquium I | 1 |
| | TOTAL HOURS | 16 |

| Senior Year Fall Semester | | |
|-----------------------------------|------------------------|-----------|
| COURSE # | COURSE TITLE | CREDITS |
| ACCT 455 (formerly ACCT 545) | Advanced Accounting | 3 |
| ACCT 443 | Income Tax Accounting | 3 |
| MGMT 303 (formerly MGMT 361) | Legal Env. of Business | 3 |
| NonBusiness Elective ⁵ | | 3 |
| Business Elective ⁶ | | 3 |
| | TOTAL HOURS | 15 |

| Sophomore Year Spring Semester | | |
|--|-----------------------------|-----------|
| COURSE # | COURSE TITLE | CREDITS |
| ACCT 222 | Principles of Acct. II | 3 |
| BUED 260 (formerly BUED 360) | Business Communication | 3 |
| ECON 210 (formerly Econ 310) | Advanced Statistics | 3 |
| ECON 201 | Principles of Econ. (Macro) | 3 |
| Social/Behav Sci Elective ¹ | | 3 |
| ACCT 202 (formerly ACCT 302) | Accounting Colloquium II | 1 |
| | TOTAL HOURS | 16 |

| Senior Year Spring Semester | | |
|---|--|-----------|
| COURSE # | COURSE TITLE | CREDITS |
| ACCT 461 (formerly ACCT 561) | Auditing Principles | 3 |
| ACCT Elective ⁷ | | 3 |
| Nonbusiness Elective ⁵ | | 3 |
| MGMT 495 (formerly MGMT 520) | Strategic Management (Capstone Course) | 3 |
| MGMT 429 or ACCT 463 ⁸ (formerly MGMT 462) | Business Law or Commercial Law | 3 |
| | TOTAL HOURS | 15 |

NOTE: ¹ Please see back of page for footnote descriptions

2015-2016 Curriculum Guide

MAJOR PROGRAM REQUIREMENTS SEMESTER HOURS

| | |
|--|---|
| 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 |
| FIN 253 – Business Finance | 3 |

30 Hours

- 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 School 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.

³Recommended Courses: HPED 104, 105, 106, 107, 113, 114, 119.

⁴This can be any course either inside SOBE or external to SOBE. ACCT 203, ACCT 463 and ACCT 326 may not be used as a free elective by accounting majors.

⁵Students must select nonbusiness electives according to the criteria below:

- A) Students must select one course (3 credit hours) from the following: PHIL 262, SPCH 251, SPCH 552, ENGL 226, ENGL 300 or ENGL 305.
- B) Remaining nonbusiness elective requirements may be satisfied by ECON 315 or any course offered outside of the School of Business and Economics. Recommendations include courses from the disciplines of natural science, foreign language, speech, and writing.

⁶Students 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.

⁷Students should select from ACCT 485, ACCT 491, ACCT 345, and/or ACCT490. ACCT 210, ACCT 463 and ACCT 326 may not be used as an accounting elective by accounting majors.

⁸Students planning to take the CPA Exam should select ACCT 463.