**ACCOUNTING (301A)**  
Bachelor of Science in Business Administration (B.S.B.A.)  
Fall 2009 – Summer 2010

### MAJOR REQUIREMENTS THAT COUNT IN GENERAL EDUCATION (7 SH):

MAT 1030 (4 sh) can count in both the major and as a Gen. Ed. Quantitative Literacy requirement.

ECO 2030 (3 sh) can count in both the major and as a Perspective course in the Gen. Ed.

(Total major requirements – 83 sh; Gen Ed courses counting in the major – 7 sh; net major hours 76)

### COB ADMISSION REQUIREMENTS (28 sh):

2.5 cum. GPA (based on 12+ graded hours at ASU), 60 earned hours and completion of the following:

- ENG 1000 (min. grade of “C” required) (hours already counted in Gen Ed)
- ENG 2001L (prereq: ENG 1000 & UCO 1200) (min. grade of “C” required) (hours already counted in Gen Ed)
- MAT 1030 or 1110 (4 sh) (can double count in Gen Ed)
- Computer Proficiency - Passing score on computer proficiency test or CIS 1026 (formerly CIS 2025)

Students cannot be admitted to the COB with any outstanding grades of “I”.

### COB LOWER LEVEL CORE (2.0 average required)

- ACC 2100 (prereq: 24 EH)
- ACC 2110 (prereq: min. “C” in ACC 2100)
- ECO 2030 (can double count in Gen Ed)
- ECO 2040 (prereq: ECO 2030)
- ECO 2100 (prereq: MAT 1020, 1030 or 1110) (STT 2810 can substitute)
- LAW 2150 (formerly CIS 2025)

### ADDITIONAL COB CORE (25 sh)

- ENG 3100 (prereq: ENG 2001 & 54 EH) or BE 3340 (prereq: ENG 2001) (Writing in the Discipline Requirement) (min. grade of “C” in ENG 3100/BE 3340 required to take 4000 level business courses)
- CIS 2050 (formerly CIS 3050)
- ECO 2200 (prereq: ECO 2030 & ECO 2100)
- FIN 3680 (prereq: MAT 1030 & ACC 2100)
- MGT 3630
- MKT 3050 (prereq: ECO 2030)
- POM 3650
- MGT 4750 (prereq: all 2000/3000 level COB core, grad audit and final semester of coursework)
- BUS 4000 (1 sh) (Capstone Requirement) (prereq: all 2000/3000 COB core, senior status)

### GLOBAL ISSUES REQUIREMENT

(met within the other degree requirements – does not require additional course work)

- International business course (ACC 4730; BUS 4540; CIS 3620; ECO 3410; ECO 4340; ECO 4640; FIN 3075; FIN 3350; FIN 4750; MGT 3190; MGT 3670; MGT 3800; MGT 4550; SCM 3680; SCM 3690 and others upon approval)
- Business summer study abroad (minimum 3 sh) (BUS 3010, 3020, 3030, 3040, 3050, 3060, 3070, 3080 and others upon approval)
- Semester long study abroad for credit
- Fulltime 400-hour minimum international internship for credit
- Foreign language courses at or above the 3000 level

*** IN ORDER TO GRADUATE, ACCOUNTING MAJORS MUST ACHIEVE AN AVERAGE G.P.A. OF 2.0 IN THE FOLLOWING 27 HOURS OF REQUIRED 3000/4000-LEVEL ACCOUNTING COURSES. ***

### REQUIRED - ACCOUNTING (21 s.h.)

- ACC 3100 (Intermediate Accounting I) - prereq: min. "C-" in ACC 2110
- ACC 3110 (Intermediate Accounting II) (W) - prereq: min. "C-" in ACC 3100
- ACC 3200 (Cost Accounting) - prereq: min. "C-" in ACC 2110
- ACC 3570 (Accounting Systems and Internal Control) - prereq: min. "C-" in ACC 3100
- ACC 3580 (Individual Income Taxation) - prereq: min. "C-" in ACC 2110
- ACC 4550 (Intermediate Accounting III) - prereq: min. "C-" in ACC 3110
- ACC 4560 (Introduction to Auditing) - prereq: min. "C-" in ACC 3110 or ACC 4760 (Internal Auditing) - prereq: min. "C-" in ACC 3110

### ELECTIVES - ACCOUNTING (6 s.h. at the 3000/4000 level) – (ACC 3560 recommended for CPA; ACC 4730 recommended to cover Global Issues Requirement)

- ACC 3560 (Accounting for Non-Profit Organizations) - prereq: min. "C-" in ACC 2110
- ACC 4580 (Income Taxation of Corporations) - prereq: min. "C-" in ACC 3580
- ACC ________________ (cannot use ACC 3900 or ACC 3520)
- ACC ________________ (cannot use ACC 3900 or ACC 3520)

### COLLEGE OF BUSINESS ELECTIVES (3000/4000 Level) (3 s.h.) (cannot use MGT 3010 or FIN 3010)

### FREE ELECTIVES (8 s.h.) - 2 s.h. any level outside of the COB (university requirement)

- 3 s.h. any level inside or outside of the COB (cannot use ACC 1050, MGT 3010 or FIN 3010)
- 3 s.h. 3000/4000-level - in or out of the COB (cannot use MGT 3010 or FIN 3010)

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