## 2010-2012 Catalog Paradigm
### Accounting

#### First Year
1. **ECON 101**
2. **ECON 102**
3. **BUAD 142**
   - Prereq: completion or placement in MATH 123 or above, or concurrent registration
4. **MATH 124 or 131 (GS8)**
   - Prereq: 4 yrs college prep math in HS or MATH 115
5. General Education
6. General Education
7. General Education
8. General Education

#### Second Year
1. **ACCT 205**
   - Prereq: sophomore standing or instructor’s consent
2. **BUAD 230**
   - Prereq: sophomore standing
3. **BUAD 270**
   - Prereq: sophomore standing – ECON 102 is recommended
4. **BUAD 284**
   - Prereq: MATH 124 or Math 131
5. General Education
6. General Education
7. General Education
8. Elective/Minor

#### Third Year
1. **ACCT 305 (2nd semester)**
   - Prereq: ACCT 205, BUAD 142, BUAD 284, MATH 124 or 131
2. **ACCT 315 (1st semester)**
   - Prereq: ACCT 205, BUAD 142 or CSCI 110, Accounting major; Coreq: BUAD 284
3. **ACCT 325 (1st semester)**
   - Prereq: ACCT 205 (grade of C or better), MATH 124 or 131; Coreq BUAD 284
4. **ACCT 326 (2nd semester)**
   - Prereq: ACCT 325
5. **ACCT 316 (2 cr. hours) (2nd semester)**
   - Prereq: ACCT 315 or 206
6. **BUAD 390**
   - Prereq: junior standing
7. General Education
8. General Education
9. Elective/Minor

#### Fourth Year
1. **ACCT 318 (1st semester)**
   - Prereq: ACCT 325
2. **ACCT 419 (1st semester)**
   - Prereq: ACCT 205, MATH 124 or 131, BUAD 284
3. **ACCT 421 (2 cr. hours) (2nd semester)**
   - Prereq: ACCT 419
4. **BUAD 350**
   - Prereq: ACCT 206 or 315, BUAD 284 or SSCI 224 or MATH 321, ECON 102
5. **BUAD 485**
   - Prereq: ACCT 206 or 315, BUAD 230, 270, 350, senior standing
6. General Education
7. General Education
8. Elective/Minor

Elective/Minor courses can be used to take additional major courses, free electives, or to fulfill a minor. Students desiring to become Certified Public Accountants and to sit for the CPA exam may take an additional 5½ courses (22 credit hours) during summers, as extra courses, and/or in an additional semester. The 150-hour requirement is for sitting for the CPA Exam, not a requirement for graduation.

June, 2010
### General Education – Lower Biennium

<table>
<thead>
<tr>
<th>Course</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>GS1</td>
<td>Religious Studies</td>
</tr>
<tr>
<td>GS2</td>
<td>Philosophy of Human Nature</td>
</tr>
<tr>
<td>GS3</td>
<td>Human Relationships</td>
</tr>
<tr>
<td>GS4</td>
<td>Natural Science</td>
</tr>
<tr>
<td>GS5</td>
<td>Creative Expression</td>
</tr>
<tr>
<td>GS6</td>
<td>United States Heritage</td>
</tr>
<tr>
<td>GS7</td>
<td>Foreign Heritages</td>
</tr>
<tr>
<td>GS8</td>
<td>Quantitative Skills</td>
</tr>
<tr>
<td>GS9</td>
<td>Writing</td>
</tr>
</tbody>
</table>

**Required Courses:**
- BUAD 142 – Computer Applications In Business
- ACCT 205 – Financial Accounting
- BUAD 230 – Foundations of Management
- BUAD 270 – Marketing Concepts & Issues
- BUAD 284 – Statistics for Business & Economics *
- ACCT 305 – Accounting Information Systems
- ACCT 315 – Managerial Cost Accounting
- ACCT 316 – Advanced Managerial Accounting
- ACCT 318 – Auditing
- ACCT 325 – Intermediate Accounting I
- ACCT 326 – Intermediate Accounting II
- BUAD 350 – Corporate Finance
- BUAD 390 – Business Law
- ACCT 419 – Federal Income Tax
- ACCT 421 – Advanced Federal Income Tax
- BUAD 485 – Seminar in Strategic Management
- ECON 101 – Principles of Macroeconomics
- ECON 102 – Principles of Microeconomics
- MATH 124 – Survey of Calculus or MT131 – Calculus & Analytic Geometry I

* - Math majors/minors may substitute MATH 321; Psychology and Sociology majors/minors, and Political Science majors may substitute SSCI 224.

### General Education – Upper Biennium

<table>
<thead>
<tr>
<th>Course</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>GS1</td>
<td>Religious Studies</td>
</tr>
<tr>
<td>GS10</td>
<td>Western Tradition</td>
</tr>
<tr>
<td>GS11</td>
<td>Global Society</td>
</tr>
<tr>
<td>GS12</td>
<td>Senior Colloquium (GENS 400)</td>
</tr>
</tbody>
</table>

Note – Students desiring to become CPAs and to sit for the CPA exam need 150 credit hours, or an additional 5.5 courses (22 credit hours).

**Optional Courses**
- ACCT 320 – Advanced Accounting – Government and Not-for-Profit (2 cr. Hours)
- ACCT 422 – Advanced Accounting – Business Combinations (2 cr. Hours)
- ACCT 289 – Accounting Special Topics (2 or 4 cr. hours)