

ACCOUNTING, BSBA

The Accounting program is designed to offer students the opportunity to study traditional and contemporary areas of accounting. The program offers a wide variety of courses that expose students to both established accounting standards and emerging accounting issues.

The Accounting program:

- Provides Business Administration and liberal arts students with an understanding of the development and use of accounting records and statements, budgeting funds, and cash flow analysis.
- Makes available to non-Accounting Business Administration majors the Accounting courses needed to strengthen their fields of specialization.
- Students interested in accounting as a profession will find the courses necessary to prepare them for work as internal or external auditors, cost accountants, staff accountants, comptrollers and public accountants, or for positions in governmental and not-for-profit agencies and institutions.

Requirements

Six courses (18 credit hours) of upper-level Accounting courses must be completed with grades of C- or higher for the Accounting major, with an average of at least 2.0.

Core

| | | |
|----------|------------------------------|---|
| ACCT 304 | INTERMEDIATE ACCOUNTING I | 3 |
| ACCT 305 | INTERMEDIATE ACCOUNTING II | 3 |
| ACCT 307 | INCOME TAX LAW AND PROCEDURE | 3 |
| ACCT 313 | COST & MANAGERIAL ACCOUNTING | 3 |
| ACCT 330 | PRINCIPLES OF AUDITING | 3 |

Electives

| | |
|--|---|
| One 300-level Accounting (ACCT) elective | 3 |
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General Education, University Writing Requirement, and Electives

| | |
|----------------------|----|
| Courses to total 120 | 66 |
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Business Requirements

| | |
|------------------------------------|----|
| Complete the Business Requirements | 36 |
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|--------------------|-----|
| Total Credit Hours | 120 |
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General education requirements

For students entering with less than 30 credit hours

| Code | Title | Credit Hours |
|--|---|--------------|
| One Natural Science course (excluding mathematics and computer science) | | 3 |
| One non-business elective | | 3 |
| Two courses in Fine Arts and/or Humanities | | 6 |
| Two courses in Social and Behavioral sciences (excluding ECON 101, ECON 102, ECON 234) | | 6 |
| ACP 101 | FIRST YEAR SEMINAR | 3 |
| ACP 110 | PRIMARY TEXTS ¹ | 3 |
| ACP 250 | FOUNDATIONS FOR CHANGE ¹ | 3 |
| ECON 101 | PRINCIPLES OF ECONOMICS I ¹ | 3 |
| ECON 102 | PRINCIPLES OF ECONOMICS II ¹ | 3 |

| | | |
|----------|--------------------------------------|---|
| ECON 234 | ELEMENTARY STATISTICS ^{1,2} | 3 |
| MATH 121 | COLLEGE ALGEBRA ^{2,3} | 3 |

University Writing Requirement

| | |
|---|---|
| Other courses, if necessary, to complete the University Writing Requirement | 3 |
|---|---|

| | | |
|---------|---|---|
| ENG 101 | COMPOSITION I: CRITICAL READING & WRITING | 3 |
|---------|---|---|

| | | |
|---------|---|---|
| ENG 102 | COMPOSITION II: INTRODUCTION TO ACADEMIC RESEARCH | 3 |
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| | |
|--------------------|----|
| Total Credit Hours | 48 |
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¹ Grade of C- or better required

² Higher-level mathematics may be substituted for MATH 121 COLLEGE ALGEBRA

³ Grade of C- or better required in the Math course

Mathematical preparation

Quantitative skills are critical for the academic study of business. This is especially true for accounting and finance majors. For all students, required business classes such as FIN 311 PRINCIPLES OF FINANCE and MGMT 300 OPERATIONS MANAGEMENT are mathematically based. In order to complete the degree on a timely basis, students are required to take mathematical requirements, MATH 121 COLLEGE ALGEBRA, ECON 234 ELEMENTARY STATISTICS, and any developmental courses required by the RUA) in the first semester and in each following semester until these requirements are completed.

Students entering with 30 to 89 credit hours

All requirements listed above for students entering with less than 30 credit hours must be completed by students entering with 30 to 89 hours with the exception of ACP 101 FIRST YEAR SEMINAR and ACP 110 PRIMARY TEXTS. These courses are replaced by 6 s.h. of non-business electives.

Students entering with 90 credit hours or more

All requirements listed above for students entering with less than 30 credit hours must be completed by students entering with 90 or more credit hours with the exception of ACP 101 FIRST YEAR SEMINAR, ACP 110 PRIMARY TEXTS, and ACP 250 FOUNDATIONS FOR CHANGE (the Roosevelt Grounds for Change course). These courses are replaced by 9 s.h. of non-business electives.

Business requirements

Standards

All Business courses taken by Business majors and minors must be satisfied with a grade of C- or better. A 300-level business elective is substituted for the international perspective course if an international course is in the major. MGMT 380 BUSINESS POLICY AND STRATEGY must be taken at Roosevelt and passed with a grade of C- or higher.

| Code | Title | Credit Hours |
|------|-------|--------------|
|------|-------|--------------|

Freshman/Sophomore Requirements

| | | |
|----------|--|---|
| ACCT 210 | PRINCIPLES OF ACCOUNTING I ¹ | 3 |
| ACCT 211 | PRINCIPLES OF ACCOUNTING II ¹ | 3 |
| BLAW 201 | BUSINESS LAW I ¹ | 3 |

International Perspective

| | | |
|------------------------------|--------------------------|--|
| Select one of the following: | 3 | |
| ACCT 337 | INTERNATIONAL ACCOUNTING | |

| | | |
|-----------------------------------|--|----|
| FIN 354 | INTERNATIONAL FINANCIAL ANALYSIS | |
| MGMT 360 | SURVEY OF INTERNATIONAL BUSINESS | |
| MKTG 362 | INTERNATIONAL MARKETING STRATEGIES | |
| Junior/Senior Requirements | | |
| BCOM 301 | BUSINESS COMMUNICATIONS | 3 |
| FIN 311 | PRINCIPLES OF FINANCE ¹ | 3 |
| INFS 330 | MANAGEMENT INFORMATION SYSTEMS | 3 |
| MGMT 300 | OPERATIONS MANAGEMENT ¹ | 3 |
| MGMT 308 | ETHICAL LEADERSHIP AND CORPORATE SOCIAL RESPONSIBILITY | 3 |
| MGMT 358 | ORGANIZATIONAL BEHAVIOR ¹ | 3 |
| MGMT 380 | BUSINESS POLICY AND STRATEGY ¹ | 3 |
| MKTG 302 | PRINCIPLES OF MARKETING ¹ | 3 |
| Total Credit Hours | | 36 |

¹ Grade of C- or better required.

Total Minimum Credit Hours for BSBA

| Code | Title | Credit Hours |
|------------------------------------|-------|--------------|
| Business or Non-Business Electives | | 18 |
| General Business Requirements | | 36 |
| General Education Requirements | | 48 |
| Major Requirements - minimum of | | 18 |
| Total Credit Hours | | 120 |

Students should complete all of the requirements listed below within the first 60 credit hours:

| Code | Title | Credit Hours |
|---|--|--------------|
| University Writing Requirement | | |
| ENG 101 | COMPOSITION I: CRITICAL READING & WRITING | 3 |
| ENG 102 | COMPOSITION II: INTRODUCTION TO ACADEMIC RESEARCH | 3 |
| Other Courses, if Necessary, to Complete UWR | | |
| ACP 101 & ACP 110 | FIRST YEAR SEMINAR and PRIMARY TEXTS | 6 |
| ACCT 210 & ACCT 211 | PRINCIPLES OF ACCOUNTING I and PRINCIPLES OF ACCOUNTING II | 6 |
| ECON 101 & ECON 102 | PRINCIPLES OF ECONOMICS I and PRINCIPLES OF ECONOMICS II | 6 |
| MATH 121 | COLLEGE ALGEBRA | 3 |
| BLAW 201 | BUSINESS LAW I | 3 |
| ECON 234 | ELEMENTARY STATISTICS (OR courses require permission) | 3 |
| or MATH 217 | ELEMENTARY STATISTICS | |
| or PSYC 200 | INTRODUCTORY STATISTICS | |
| ACP 250 | FOUNDATIONS FOR CHANGE | 3 |

Students should fulfill the requirements listed below after they have completed 60 semester hours:

| Code | Title | Credit Hours |
|---|--|--------------|
| BCOM 301 | BUSINESS COMMUNICATIONS | 3 |
| MGMT 308 | ETHICAL LEADERSHIP AND CORPORATE SOCIAL RESPONSIBILITY | 3 |
| INFS 330 | MANAGEMENT INFORMATION SYSTEMS | 3 |
| International Perspective: | | |
| Select one of the following: ¹ | | 3 |
| MGMT 360 | SURVEY OF INTERNATIONAL BUSINESS | |
| ACCT 337 | INTERNATIONAL ACCOUNTING | |
| FIN 354 | INTERNATIONAL FINANCIAL ANALYSIS | |
| MKTG 362 | INTERNATIONAL MARKETING STRATEGIES | |
| FIN 311 | PRINCIPLES OF FINANCE | 3 |
| MGMT 300 | OPERATIONS MANAGEMENT | 3 |
| MGMT 358 | ORGANIZATIONAL BEHAVIOR | 3 |
| MKTG 302 | PRINCIPLES OF MARKETING | 3 |
| MGMT 380 | BUSINESS POLICY AND STRATEGY ² | 3 |

All remaining major, required, and elective courses

¹ If a student completes an international course in his/her major (such as ACCT 337 for an accounting major), that course counts in the major and an upper-level (300 level) business elective in the core requirements.

² Must be taken at Roosevelt, preferably in the final semester prior to graduation.

The last 30 hours of coursework must be completed at Roosevelt University.

Your degree map is a general guide suggesting courses to complete each term on the academic pathway to your degree. It is based on the most current scheduling information from your academic program. Your program's degree map is reviewed annually and updated as schedules change (although you retain the same course requirements as long as you are continuously enrolled in your degree program).

Always work closely with your academic advisor to understand curriculum requirements and scheduling, as each student's academic plan can look slightly different.

| Year 1 | | | |
|-------------------|--------------|-------------------------------|--------------|
| Fall | Credit Hours | Spring | Credit Hours |
| ACP 101 | 3 | ACP 110 | 3 |
| ENG 101 | 3 | ENG 102 | 3 |
| MATH 121 | 3 | ECON 101 | 3 |
| Natural Science | 3 | Humanities #1 | 3 |
| Social Science #1 | 3 | General Elective ¹ | 3 |
| | | 15 | 15 |
| Year 2 | | | |
| Fall | Credit Hours | Spring | Credit Hours |
| ACCT 210 | 3 | ACP 250 | 3 |
| ECON 102 | 3 | ACCT 211 | 3 |
| BLAW 201 | 3 | BCOM 301 | 3 |
| Social Science #2 | 3 | ECON 234 | 3 |

| | | |
|-------------------------------|-----------------|----|
| General Elective ¹ | 3 Humanities #2 | 3 |
| | 15 | 15 |

Year 3

| Fall | Credit Hours Spring | Credit Hours |
|--------------------------------|---|--------------|
| MGMT 308 | 3 ACCT 305 | 3 |
| MGMT 358 | 3 FIN 311, MGMT 300, or MKTG 302 | 3 |
| INFS 330 | 3 ACCT 313, 307, or ACCT 3XX ³ | 3 |
| ACCT 304 | 3 General Elective ¹ | 3 |
| FIN 311, MGMT 300, or MKTG 302 | 3 General Elective ¹ | 3 |
| | 15 | 15 |

Year 4

| Fall | Credit Hours Spring | Credit Hours |
|---|---|--------------|
| ACCT 330 | 3 MGMT 380 | 3 |
| FIN 311, MGMT 300, or MKTG 302 | 3 ACCT 337 | 3 |
| ACCT 313, 307, or ACCT 3XX ³ | 3 ACCT 313, 307, or ACCT 3XX ³ | 3 |
| General Elective ¹ | 3 General Elective ¹ | 3 |
| General Elective ¹ | 3 General Elective ¹ | 3 |
| | 15 | 15 |

Total Credit Hours 120

- ¹ Or course towards an optional Minor.
- ² Any course at the 200 level within the discipline.
- ³ Any course at the 300 level within the discipline.
- ⁴ This requirement can be fulfilled by other requirements.
- ⁵ One Natural Science course must have a lab.