

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
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ENG 101	COMPOSITION I: CRITICAL READING & WRITING	3
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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
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Freshman/Sophomore Requirements

ACCT 210	PRINCIPLES OF ACCOUNTING I ¹	3
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ACCT 211	PRINCIPLES OF ACCOUNTING II ¹	3
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BLAW 201	BUSINESS LAW I ¹	3
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International Perspective

Select one of the following:	3
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ACCT 337	INTERNATIONAL ACCOUNTING
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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.