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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credit Hours</th>
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</thead>
<tbody>
<tr>
<td>ACCT 304</td>
<td>INTERMEDIATE ACCOUNTING I</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 305</td>
<td>INTERMEDIATE ACCOUNTING II</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 307</td>
<td>INCOME TAX LAW AND PROCEDURE</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 313</td>
<td>COST &amp; MANAGERIAL ACCOUNTING</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 330</td>
<td>PRINCIPLES OF AUDITING</td>
<td>3</td>
</tr>
</tbody>
</table>

Electives

One 300-level Accounting (ACCT) elective

General Education, University Writing Requirement, and Electives

Courses to total 120

Business Requirements

Complete the Business Requirements

Total Credit Hours

120

CORE Requirements (General Education)

These quantitative requirements also apply to degrees in the College of Business:

• Students must have a grade point average of 2.0 or higher to graduate. Note that some majors have additional GPA requirements.
• Students may apply no more than 51 hours in the major (BA) or 57 hours in the major (BS)

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</thead>
<tbody>
<tr>
<td>BADM 101</td>
<td>INTRODUCTION TO BUSINESS</td>
<td>7</td>
</tr>
<tr>
<td>FYS 101</td>
<td>FIRST YEAR SUCCESS COURSE</td>
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</tr>
<tr>
<td>or TRS 101</td>
<td>TRANSFER SUCCESS 101</td>
<td>1</td>
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</tbody>
</table>

Communication Requirement

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

ENG 102 | COMPOSITION II: INTRODUCTION TO ACADEMIC RESEARCH | 3            |

BCOM 301 | BUSINESS COMMUNICATIONS                   | 3            |

Ideas Across Disciplines

3 credits in coursework categorized as Ideas. 2

Humanities and Fine and Performing Arts

9 credits from the following subject areas: African-American Studies, Art History, English (excluding ENG 101 and ENG 102), History, Languages, Music, Philosophy, Theatre, Speech, and Women's and Gender Studies

Mathematics

MATH 121 | COLLEGE ALGEBRA                              | 5, 6         |

Science

2 Natural Science (including lab)

Social Sciences

3 Social Sciences (can include ECON 101, ECON 102, ECON 234) 4

Experiential Learning

6 credits from coursework categorized as Experiential Learning 3

BADM 203 | PERSONAL FINANCE                             | 3            |

Total Credit Hours

50

1 First-Year Success is required of freshmen with less than 12 hours in their first semester at RU. Transfer Success is required of all transfer students with less than 90 hours.

2 Ideas across Disciplines is required of all new students with less than 30 hours. It should be taken in a student’s second semester at Roosevelt. ENG 101 is a prerequisite. Ideas across Disciplines courses cannot “double-dip” with Humanities or Social Science requirements.

3 Experiential Learning courses can “double-dip” with major requirements/electives or any CORE requirement (but cannot “triple-dip” as all three). Transfer students who enter with 60 or more hours are required to take only 1 Experiential Learning course. Transfer equivalencies for Experiential Learning courses from other institutions can be evaluated by the Provost’s office and program heads upon request.

4 Grade of C- or better required

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

6 Grade of C- or better required in the Math course
Required for all freshmen.

Required for all Business majors other than Transfer students.

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 RUAA in the first semester and in each following semester until these requirements are completed.

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.

Major Requirements - minimum of 18
Total Credit Hours 120

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
FYS 101 1 ENG 102 3
ENG 101 3 ECON 101 3
BADM 101 3 IDEAS ACROSS DISCIPLINES 3
BIOL 111 or 112 4 Humanities #1 3
MATH 121 3 General Elective 3

14 15

Year 2
Fall Credit Hours Spring Credit Hours
ACCT 210 3 ACCT 211 3
ACCT 211 3 ECON 234 3
BLAW 201 3 BCOM 301 3
Humanities 2 3 ECON 234 3
PHYS SCIENCE 3 Humanities #3 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

INFS 330 3 ACCT 313, 307, or ACCT 3XX

ACCT 304 3 General Elective 3
FIN 311, MGMT 300, or MKTG 302

Experiential Learn 3

15 16

Year 4
Fall Credit Hours Spring Credit Hours
ACCT 330 3 MGMT 380 3
FIN 311, MGMT 300, or MKTG 302

ACCT 313, 307, or ACCT 3XX

General Elective 3 General Elective 3

1 3

Total Minimum Credit Hours for BSBA

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<tr>
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<tbody>
<tr>
<td></td>
<td>Business or Non-Business Electives</td>
<td>16</td>
</tr>
<tr>
<td></td>
<td>General Business Requirements</td>
<td>36</td>
</tr>
<tr>
<td></td>
<td>General Education Requirements</td>
<td>50</td>
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</tbody>
</table>

1 Grade of C- or better required.
<table>
<thead>
<tr>
<th>General Elective ¹</th>
<th>3 General Elective ¹</th>
<th>3</th>
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<tbody>
<tr>
<td></td>
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<td>15</td>
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</table>

Total Credit Hours 120

1. Or course towards an optional Minor.
2. Satisfies CORE Experiential Learning requirement.
3. Any course at the 300 level within the discipline.
4. Internship (ACCT 398) recommended.
5. One Natural Science course must have a lab.
6. Experiential Learning class must be 200/300 level and satisfies CORE Experiential Learning requirement.