

# ACCOUNTING, BSBA

The Accounting program is designed to offer students the opportunity to study traditional and contemporary areas of accounting. The program offers various 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 positions in governmental and not-for-profit agencies and institutions.
- Required courses in the program will assist in preparing students for professional certification exams including Certified Public Accountant (CPA), Certified Managerial Accountant (CMA), and Certified Fraud Examiner (CFE).

## Requirements

Eight courses (24 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.

Code	Title	Credit Hours
<b>Core</b>		
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 328	ACCOUNTING INFORMATION SYSTEMS	3
ACCT 330	PRINCIPLES OF AUDITING	3
ACCT 337	INTERNATIONAL ACCOUNTING	3
<b>Electives</b>		
One 300-level Accounting (ACCT) elective		3
<b>General Education, University Writing Requirement, and Electives</b>		
Courses to total 120		66
<b>Business Requirements</b>		
Complete the Business Requirements		36
Total Credit Hours		126

## CORE Requirements (General Education)

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

- Students may apply no more than 60 credit hours of 100-level courses toward the degree.
- Students must apply no fewer than 60 credit hours of 200- and 300-level courses toward the degree.

- Students must have at least 18 credit hours (of the 60 credit hours above) at the 300 level.
- Students may transfer in no more than 70 credit hours from community colleges.
- Students must take their final 30 hours at Roosevelt University. Note that some majors have additional requirements for RU hours.
- 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)

Code	Title	Credit Hours
<b>First Year Success Course or Transfer Success Course</b>		
BADM 101	INTRODUCTION TO BUSINESS <sup>7</sup>	3
FYS 101	FIRST YEAR SUCCESS COURSE <sup>1</sup>	1
or TRS 101	TRANSFER SUCCESS 101	
<b>Communication Requirement</b>		
ENG 101	COMPOSITION I: CRITICAL READING & WRITING <sup>4</sup>	3
ENG 102	COMPOSITION II: INTRODUCTION TO ACADEMIC RESEARCH <sup>4</sup>	3
BCOM 301	BUSINESS COMMUNICATIONS	3
<b>Ideas Across Disciplines</b>		
3 credits in coursework categorized as Ideas. <sup>2</sup>		3
<b>Humanities and Fine and Performing Arts</b>		
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		9
<b>Mathematics</b>		
MATH 110	QUANTITATIVE LITERACY	3
<b>Science</b>		
2 Natural Science (including lab)		7
<b>Social Sciences</b>		
3 Social Sciences (can include ECON 101, ECON 102, ECON 234) <sup>4</sup>		9
<b>Experiential Learning</b>		
6 credits from coursework categorized as Experiential Learning <sup>3</sup>		3
FIN 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 110 QUANTITATIVE LITERACY.

6

Grade of C- or better required in the Math course

7

Required for all freshmen.

8

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 110 QUANTITATIVE LITERACY, 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.

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
<b>Freshman/Sophomore Requirements</b>		
ACCT 210	INTRODUCTION TO FINANCIAL ACCOUNTING <sup>1</sup>	3
ACCT 211	INTRODUCTION TO MANAGERIAL ACCOUNTING <sup>1</sup>	3
BLAW 201	BUSINESS LAW I <sup>1</sup>	3
<b>International Perspective</b>		
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	
<b>Junior/Senior Requirements</b>		
BCOM 301	BUSINESS COMMUNICATIONS	3

FIN 311	PRINCIPLES OF FINANCE <sup>1</sup>	3
INFS 330	MANAGEMENT INFORMATION SYSTEMS	3
MGMT 300	OPERATIONS MANAGEMENT <sup>1</sup>	3
MGMT 308	ETHICAL LEADERSHIP AND CORPORATE SOCIAL RESPONSIBILITY	3
MGMT 358	ORGANIZATIONAL BEHAVIOR <sup>1</sup>	3
MGMT 380	BUSINESS POLICY AND STRATEGY <sup>1, 2</sup>	3
MKTG 302	PRINCIPLES OF MARKETING <sup>1</sup>	3
Total Credit Hours		36

1

Grade of C- or better required.

2

Fulfills experiential general education requirement.

Total Minimum Credit Hours for BSBA

Code	Title	Credit Hours
Business or Non-Business Electives		10
General Business Requirements		36
General Education Requirements		50
Major Requirements - minimum of		24
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 <sup>5</sup>		4 Humanities #1	3
MATH 110		3 General Elective <sup>1</sup>	3
		14	15

Year 2

Fall	Credit Hours	Spring	Credit Hours
ACCT 210		3 ACCT 211	3
ECON 102		3 BCOM 301	3
BLAW 201		3 FIN 203	3
HUMANITIES #2		3 ECON 234	3
PHYSICAL SCIENCE		3 HUMANITIES #3	3
		15	15

**Year 3**

<b>Fall</b>	<b>Credit Hours</b>	<b>Spring</b>	<b>Credit Hours</b>
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 <sup>3</sup>	3
ACCT 304		3 General Elective <sup>1</sup>	3
FIN 311, MGMT 300, or MKTG 302		3 General Elective <sup>4</sup>	1
		Experiential Learning #2	3
	15		16

**Year 4**

<b>Fall</b>	<b>Credit Hours</b>	<b>Spring</b>	<b>Credit Hours</b>
ACCT 328, 330, or 337		3 MGMT 380	3
ACCT 328, 330, or 337		3 ACCT 313, 337, or ACCT 3XX <sup>3</sup>	3
FIN 311, MGMT 300, or MKTG 302		3 ACCT 328, 330, or 337	3
ACCT 313, 307, or ACCT 3XX <sup>3</sup>		3 FIN 354, MGMT 360, or MKTG 362	3
General Elective <sup>1</sup>		3 General Elective <sup>1</sup>	3
	15		15

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 PROFESSIONAL ACCOUNTING INTERNSHIP) 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