# Accounting BS

## General Education Requirements

All Business majors must meet the university general education requirements. As part of meeting the university's general education requirements, all Business majors must complete the prerequisite courses below :

| | | |
|---|---|---|
| ECON 1001 | Principles of Microeconomics (MOTR ECON 102) | 3 |
| ECON 1002 | Principles of Macroeconomics (MOTR ECON 101) | 3 |
| MATH 1030 | College Algebra (MOTR MATH 130) | 3 |
| MATH 1100 | Basic Calculus | 3 |
| or BUS AD 1107 | Quantitative Methods for Business | |
| MATH 1105 | Basic Probability and Statistics | 3 |

## Degree Requirements

All Business majors must meet College of Business G.P.A., good standing and credit requirements as outlined in the Bulletin.

## Lower Division Business Core Requirements

| | | |
|---|---|---|
| ACCTNG 2400 | Fundamentals of Financial Accounting | 3 |
| ACCTNG 2410 | Managerial Accounting | 3 |
| BUS AD 2900 | Legal Environment of Business | 3 |
| INFSYS 2800 | Information Systems Concepts and Applications | 3 |
| **Total Hours** | | **12** |

## Upper Division Requirements

| | | |
|---|---|---|
| ENGL 3120 | Business Writing | 3 |

## Upper Division Non-Business or Business Requirement

Two global awareness courses selected from an approved list maintained in the Office of Undergraduate Academic Advising in the College of Business Administration; also available on our web site.

## Upper Division Business Requirements

| | | |
|---|---|---|
| ENT 3100 | Applications of Entrepreneurship [1] | 3 |
| FINANCE 3500 | Financial Management | 3 |
| SCMA 3300 | Business Analytics and Statistics | 3 |
| SCMA 3301 | Introduction to Supply Chain Management | 3 |
| MGMT 3600 | Management and Organizational Behavior | 3 |
| MGMT 4219 | Strategic Management | 3 |
| MKTG 3700 | Principles of Marketing | 3 |
| A minimum of 15 additional hours of upper division approved business electives | | 15 |
| **Total Hours** | | **36** |

[1]

Course is required for BS Accounting and all BS Business Administration majors.

## Assessment Requirement

| | | |
|---|---|---|
| MGMT 4220 | Business Assessment Testing | 0 |

## Degree Requirements

| | | |
|---|---|---|
| **Lower or Upper Division Courses Required** | | |
| COMM 1040 | Introduction to Public Speaking (MOTR COMM 110) | 3 |
| Choose one of the following courses: | | 3 |
| ACCTNG 2430 | Accounting Ethics | |
| PHIL 1130 | Approaches to Ethics (MOTR PHIL 102) | |
| PHIL 2254 | Business Ethics | |
| **Upper Division Accounting Courses Required** [1] | | |
| ACCTNG 3401 | Financial Accounting and Reporting I | 3 |
| ACCTNG 3402 | Financial Accounting and Reporting II | 3 |
| ACCTNG 3411 | Cost Accounting | 3 |
| ACCTNG 3421 | Accounting Information Systems | 3 |
| or INFSYS 3810 | Information Systems Analysis | |
| ACCTNG 3441 | Income Taxes | 3 |
| ACCTNG 4435 | Auditing | 3 |
| **Total Hours** | | **24** |

[1]

The prerequisite for enrollment in ACCTNG 3402,ACCTNG 3411, ACCTNG 3441, ACCTNG 3451, and all 4000-level accounting courses is an upper-level accounting grade point average of 2.3. or higher.

See the Office of Undergraduate Academic Advising for alternatives to satisfy the State of Missouri’s requirements for eligibility to take the Uniform Certified Public Accounting Examination.

## Learning Outcomes

Upon completion of the program, graduates will be able to:

- Interpret business process transactions and create financial statements
- Analyze strategic options relevant to business processes
- Identify and assess legal and ethical issues with financial reporting and the accounting profession
- Effectively prepare and present written and oral financial information
- Evaluate business decisions associated with financial analysis, corporate governance, taxation, or business processes
- Understand the role of the audit and design and carry out auditing procedures
- Carry out required income tax compliance reporting procedures
- Explain the impact of International Financial Reporting Standards on Financial Reporting

## Sample Four Year Plan

**First Year**

| Fall | Hours | Spring | Hours |
|---|---|---|---|
| MATH 1030 | 3 | BUS AD 1107 or MATH 1100 | 3 |
| ENGL 1100 | 3 | ECON 1001 | 3 |
| BUS AD 1000 or ENT 1100 | 3 | INFSYS 2800 | 3 |
| INFSYS 1800 | 3 | EXPLORE – Humanities and Fine Arts | 3 |
| EXPLORE – Humanities and Fine Arts | 3 | EXPLORE – Mathematics and Life/ Natural Sciences | 3 |
| INTDSC 1003 | 1 | | |
| | **16** | | **15** |

**Second Year**

| Fall | Hours | Spring | Hours |
|---|---|---|---|
| ACCTNG 2400 | 3 | ACCTNG 2410 | 3 |
| ECON 1002 | 3 | ACCTNG 2430, PHIL 1130, PHIL 2254, or PHIL 2249 | 3 |
| MATH 1105 | 3 | BUS AD 2900 | 3 |
| COMM 1040 | 3 | SCMA 3301 | 3 |
| CORE – US History and Government | 3 | Cultural Diversity Requirement | 3 |
| | **15** | | **15** |

**Third Year**

| Fall | Hours | Spring | Hours |
|---|---|---|---|
| ACCTNG 3401 | 3 | ACCTNG 3402 | 3 |
| MGMT 3600 | 3 | ACCTNG 3411 | 3 |
| SCMA 3300 | 3 | MKTG 3700 | 3 |
| ENGL 3120 | 3 | FINANCE 3500 | 3 |
| Elective | 3 | Elective | 2 |
| | **15** | | **14** |

**Fourth Year**

| Fall | Hours | Spring | Hours |
|---|---|---|---|
| ACCTNG 3421 | 3 | MGMT 4219 or 4220 | 3 |
| ACCTNG 3441 | 3 | ACCTNG 4435 | 3 |
| ENT 3100 | 3 | Global Awareness Course | 3 |
| Global Awareness Course | 3 | Electives | 6 |
| Elective | 3 | | |
| | **15** | | **15** |

**Total Hours: 120**

*PLEASE NOTE: This plan is an example of what a four year plan could look like for a typical student. Placement exam scores in math as well as the completion of coursework may change the plan. It should not be used in the place of regular academic advising appointments. All students are encouraged to meet with their advisor. All requirements are subject to change.*