

## ACCOUNTING MAJOR REQUIREMENTS

The Accounting Department curriculum is based on fulfilling the requirements for the University, The School of Business, and the Accounting Department.

### School of Business Curriculum

All School of Business majors must complete the following:

- the general education requirements, comprised of study and skill areas;
- the pre-major requirements
- the common business core requirements;
- the chosen major requirements; and
- the total credit hour requirement.

The courses satisfying these requirements must be taken at CCSU or transferred according to the regulations for transfer students. Students must receive a grade of C- or better in each common business core course and each chosen business major course.

	Pre-major Credits	Total Credits
General education	15	47-49
Common business core	9	27
Related requirement		3
Major course requirements		30
Free electives		13-11
<b>Total degree requirements</b>		<b>120</b>

### General Education Requirements (47-49 credits)

General education requirements are designed to ensure CCSU graduates have a foundation in the liberal arts and sciences and have developed the skills to be a productive and successful citizen and engage in life long learning. The four study areas and four skill areas are described in under general education in the Undergraduate Catalog. Five pre-major courses (totaling 15 credit hours) required specifically for business majors as part of the pre-major requirements are the following (all must be passed with a grade of C- or better):

Pre-major general education courses		
Study Area II:	ECON 200, 201	6
Skill Area I:	ENG 110	3
Skill Area II:	MATH 123 or 125,	3
	STAT 200	3

### Pre-major Requirements

The pre-major requirements are designed to ensure that students have the backgrounds and analytical capabilities to be successful before they are admitted to the School of Business as a major and are allowed to take upper division business courses. **All eight pre-major courses** (the five general education courses listed above plus the two accounting business core courses and the core managerial communications course) **must all be passed with a grade of C- or better in each course. In addition, a student's grade point average for the eight pre-major courses must be 2.50 or better before a student will be admitted as a business major.** The pre-major GPA is calculated for all eight courses regardless of whether they were taken at CCSU or another school.

### Related Requirement

STAT 201, the follow-on course to STAT 200 is required for all business students.

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STAT 201 is a prerequisite for AC 301, AC 445, AC 455 and MGT 480. STAT 201 also counts as another Skill Area II course under general education.

### Common Business Core (27 credits)

The common business core is designed to ensure that School of Business graduates have a general knowledge of all business disciplines. Business disciplines are interdependent, so an understanding of all business disciplines is essential to the effective management of organizations. The core business courses are listed in the table below. MGT 480 is a capstone course taken at the end of the program designed to demonstrate students' ability to work in teams and to integrate knowledge from all business disciplines. The two accounting courses in the common business core (AC 211 and AC 212) and the managerial communications course (MC 207) are also pre-major courses. As noted above, all **pre-major courses** must be passed with a grade of C- or better before a student will be admitted as a business major and allowed to take upper division business courses. However, you **do not** need to complete all of the other common business core courses before taking advanced courses in your major area of study. For accounting majors, LAW 250, FIN 295 and MIS 201 should be completed **before** the second semester of your junior year, but one or two, or even all three could be taken in the first semester of your junior year. LAW 250 is a pre-requisite for AC 302 (taken in the first or second semester of your junior year, and FIN 295 is a pre-requisite for AC 300 (taken in the first semester of your junior year) that may be taken concurrently with AC 300. MIS 201 is a pre-requisite for AC 340 (taken in the second semester of your junior year). MGT 295 and MKT 295 could be taken as late as the first semester of your senior year.

AC 211	Introduction to Financial Accounting	3
AC 212	Introduction to Managerial Accounting	3
FIN 295	Managerial Finance	3
LAW 250	Legal Environment of Business	3
MC 207	Managerial Communications	3
MGT 295	Fundamentals of Management and Organizational Behavior	3
MIS 201	Introduction to Management Information Systems	3
MKT 295	Fundamentals of Marketing	3
MGT 480	Strategic Management (with BUS 480: Capstone Seminar)	3

### Accounting Major Requirements (Bachelor of Science (BS) Major in Accounting)

The accounting major has seven required upper division accounting courses designed to provide students with a foundation knowledge and skill in all areas of accounting practice: financial reporting; cost management, planning, control & decision-making; accounting information systems; taxation; and attestation (auditing). The required courses are listed in the table below. All accounting foundation courses must be taken at CCSU or transferred in from an approved bachelors degree program. Transfer credit for accounting foundation courses cannot be obtained for courses taken at a community college or other two-year program. Generally no more than three accounting major courses will be accepted

### Accounting Foundation (21 credits)

AC 300	Intermediate Accounting I	3
AC 301	Cost Management Systems	3
AC 302	Introduction to Income Taxation (listed as AC 401 prior to Fall 2011)	3
AC 312	Intermediate Accounting II	3
AC 313	Intermediate Accounting III	3
AC 340	Accounting Information Systems	3
AC 445	Auditing	3

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In addition to completing the required foundation courses, students are required to select with guidance from a faculty advisor, three accounting electives to deepen their knowledge and skills in a particular area of interest or to better prepare for a specific career path in the accounting profession. The available elective courses are listed in the table below. Accounting applications (AC 311) is the only course for which transfer credit is available from a community college or other two-year program. All other accounting elective courses must be taken at CCSU or transferred in from an approved bachelors degree program.

### Directed Accounting Electives (9 credits)

Select three courses from the following:

AC 311	Accounting Applications	3
AC 402	Fundamentals of Corporate Taxation	3
AC 404	Taxation of Business Pass-Through Entities	3
AC 407	Advanced Accounting	3
AC 410	Fraud Examination	3
AC 420	Managerial Analysis & Cost Control	3
AC 421	Accounting for Lean Enterprises	3
AC 430	Accounting for Non-Profit Organizations	3
AC 455	Internal Auditing	3
AC 490	Current Accounting Topics	3
AC 497	Independent Study	3
AC 498	Internship in Accounting	3
LAW 400	Advanced Business Law	3
FIN 301	Intermediate Managerial Finance	3

We accept LAW 400 and FIN 301 as accounting electives for the accounting major. The Connecticut State Board of Accountancy requires only 24 hours of accounting (“AC designated”) undergraduate or graduate courses in order to take the CPA exam, but 36 hours of accounting designated courses and 150 hours of combined undergraduate and graduate study are required to become a CPA. Students who have changed majors or who are completing dual majors and expect to have 150 hours of study completed when they finish the accounting degree requirements should not take LAW 400 or FIN 301 as accounting electives unless they have an equivalent number of credit hours of AC designated courses from a community college that transferred to CCSU as general electives.

### Free electives

Once the general education, pre-major, core business, and major course requirements are satisfied, students may select any courses they wish to earn the remaining credit hours they need to have the 120 credit hours required for graduation. The selections can be additional business or accounting courses or they can be non-business courses. The choice is entirely up to the student.

The following page has a typical curriculum sequence for full time accounting majors. For a more detailed version the accounting academic program map, click on the following link:

<http://www.ccsu.edu/academics/files/AccountingBS.pdf>

**ACCOUNTING MAJOR REQUIREMENTS**

**CENTRAL CONNECTICUT STATE UNIVERSITY  
“Typical” Curriculum For Accounting Majors**

<b>Freshman Year</b>				
Gen Ed-Skill-1 (Eng 105 or 110) Pre-Major	3		Gen Ed-Skill-2 (Math 123 or 125) Pre-Major	3
Non-Business Elective (Math 101)	3		Gen Ed-Study-2 (Econ 200) Pre-Major	3
Gen Ed-Study-2 (Social Science)	3		Gen Ed Study-1 (200 level English Literature)	3
Gen ED-Skill-3 Foreign Language 111 can be waived, replace with Gen ED-Study-1, 3 or 4	3		Gen Ed-Skill-1 (Communications)	3
Gen Ed-Study-1, 3 or 4	1		Gen ED-Skill-3 Foreign Language 112 can be waived, replace with Gen ED-Study-1, 3, or 4	2
FYE [can be with a Gen Ed-Std or Skill Area]	16		Gen Ed-Skill-4 (PE 244)	17
<b>Sophomore Year</b>				
AC 211 (Common Business Core) Pre-Major	3		AC 212 (Common Business Core) Pre Major	3
Gen Ed-Study-2 (Econ 201) Pre-Major	3		Gen Ed-Skill 2 or Elective (Stat 201)	3
Gen Ed-Skill-2 (Stat 200) Pre-Major	3-4		FIN 295 (Common Business Core)	3
Gen Ed-Study-4 (Natural Science—Lab)	3		LAW 250 (Common Business Core)	3
MGT or MKT 295 (Common Business Core)	15-16		MC 207 (Common Business Core) Pre Major	3
				15
<b>Junior Year</b>				
AC 300 Intermediate Accounting I	3		AC 312 Intermediate Accounting II	3
AC 301 Cost Management Systems	3		AC 340 Accounting Information Systems	3
AC 302 (401) Intro to Income Taxation	3		AC Elective	3
MIS 201 (Common Business Core)	3		Gen Ed-Study-1, 3 or 4	3
MKT or MGT 295 (Common Business Core)	3		Gen Ed-Study-1, 3 or 4	3
	15			15
<b>Senior Year</b>				
AC 313 Intermediate Accounting III	3		AC Elective	3
AC 445 Auditing (or AC elective)	3		AC Elective	3
MGT 480 & BUS 480 or Free Elective	3		Free Elective or MGT 480 & BUS 480	3
Gen Ed-Study-1, 3 or 4	3		Free Elective	3
Gen Ed-Study-1, 3 or 4 or Free Elective	3		Free Elective as needed for 122 total credits	1 - 3
	15			13-15

**Business Degree Grade Point Average Requirements**

As mentioned earlier, students must have a GPA of 2.50 or better for pre-major courses regardless of where the courses were taken. In addition, to receive a BSBA degree with a major in accounting from CCSU students must have:

- A **GPA of 2.50 or better on the accounting major courses (including the common business core courses) taken at CCSU** with no course grade lower than a C-.
- An **overall GPA of 2.50 or better for all coursework completed at CCSU.**

See the accounting curriculum sheet for a summary of all the course requirements for the BS degree with a major in accounting.