

# The Department of Accounting

## Accounting Major

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## About

To earn an accounting major, students must complete the university core curriculum, the business core curriculum, along with all four required accounting courses plus two accounting elective courses. A major in Accounting leads to a degree of Bachelor of Business Administration.

If an accounting major decides to become a certified public accountant (CPA), the requirements differ by state but most include completing 150 credit hours in an accounting program at a college/university, passing the Uniform CPA Exam, and obtaining a specific amount of professional work experience. Today, most professional accounting firms require the completion of 150 credit hours prior to employment.

Many students earn their 150 credit hours by completing both an undergraduate and graduate degree; our two accounting graduate degrees include the Master of Accounting with Data Analytics (MAC) and Master of Business Taxation with Data Analytics (MBT). Students can earn both degrees over the course of four, four and a half, or five years. Alternatively, some students fulfill the 150 credit hours by overloading classes as undergraduates during the fall and spring semesters and/or by taking summer classes. Please contact the accounting department faculty mentors for more information and guidance on earning 150 credit hours.

## Accounting Major Courses (18 Credits)

Accounting major requires **six (6)** unique ACC courses.

**Note:** ACC 3430, ACC 3460 (6 cr.), ACC 3470 (6 cr.), and ACC 3500 do not count toward Accounting elective courses.

<b>Course</b>	<b>Title</b>	<b>Credits</b>
ACC 2310	Intermediate Accounting I	3
ACC 2320	Intermediate Accounting II	3
ACC 2360	Federal Income Tax	3
ACC 2430	Auditing	3
	Plus two (2) Accounting elective courses	6

## Core Curriculum Requirements

[89 Credits](#)

## Electives

[18 Credits](#)

## Degree Credit Summary

- **Major Course Requirements:** 18 Credits
- **Core Curriculum Requirements:** 89 Credits
  - Liberal Arts & Sciences Curriculum (44 cr.)
  - Business Core Requirements (45 cr.)
- **Elective Requirements:** 18 Credits
- **Total Credits:** 125 Credits

## Additional Information

- All Arts and Sciences core courses, business core courses (except VSB 0099 – 0 cr. and VSB 1000 – 1 cr.), major courses, minor courses, and concentration courses must be taken for a letter grade.
- One credit courses {except ACC 2020, COM 5300, EGEN 2100 (for Engineering EENT or EESI minor), FIN 2121, VSB 1000, VSB 2000, VSB 2121, and VSB 3000} **may not** satisfy degree requirements, including free electives.
  - Three ACC 2020 (1 cr.) on the following topics may satisfy a free elective requirement:
    - Introduction to Forensics for Accountants
    - Introduction to Deals Advisory for Accountants
    - Introduction to Digital & Cyber-security for Accountants
  - Three COM 5300 (1 cr.) on different topics may satisfy a non-business or a free elective requirement.
- An “S/U” grade (Satisfactory/Unsatisfactory Option) is only permitted for a non-business elective or free electives. See the [Satisfactory/Unsatisfactory Option](#) section for more information.
- **A course that fulfills a major and co-major requirement can satisfy a maximum of two requirements - no triple dipping.** For example, MGT 3170 cannot fulfill [a Management major](#), [a Business Analytics co-major](#), AND [a Free Elective](#).

## SECONDARY MAJOR (18 Credits)

Students who declare Accounting as a **secondary major** must complete all accounting major courses to earn this major. Secondary accounting major courses may fulfill the free elective requirements.