

# ACCOUNTING BA/BS

The Accounting major provides students with the necessary competencies for careers in the accounting field. The program is based on the Common Body of Knowledge recommended by the Institute of Management Accountants (IMA). The curriculum provides students with the accounting and management skills to collect, analyze, and evaluate financial information, to integrate and effectively communicate financial and non-financial information, and to provide leadership to business enterprises through an awareness of the social, legal, economic, and ethical considerations that impact organizational decisions.

Accounting Program Outcomes:

1. Explain the major concepts in the functional areas of accounting, marketing, finance, and management.
2. Evaluate the legal, social, and economic environments of business.
3. Describe the global environment of business.
4. Describe and explain the ethical obligations and responsibilities of business.
5. Apply decision-support tools to business decision making.
6. Construct the present effective oral and written forms of professional communication.
7. Apply knowledge of business concepts and functions in an integrated manner.

## General Education Requirements

Code	Title	Credits
<b>Written Communication</b>		
Select one of the following:		6.00
ENGL-101 & ENGL-102	WRITING AND RHETORIC I and WRITING AND RHETORIC II	
ENGL-109	COLLEGE WRITING AND RESEARCH	
<b>Oral Communication</b>		
Select one of the following:		3.00
COMM-101	FUNDAMENTALS OF ORAL COMMUNICATION	
COMM-203	SMALL GROUP COMMUNICATION	
COMM-204	PUBLIC SPEAKING	
<b>Mathematical Ways of Knowing</b>		
Select one of the following:		3.00-5.00
MATH-123	MATH IN MODERN SOCIETY	
MATH-147	PRECALCULUS	
MATH-153	STATISTICAL REASONING	
MATH-170	CALCULUS I	
MATH-253	STATISTICAL METHODS FOR THE SCIENCES	
MATH-257	MATHEMATICS FOR ELEMENTARY TEACHERS II	
MTHPT-137	MATH FOR TECHNOLOGY	
<b>Humanistic &amp; Artistic Ways of Knowing</b>		
Select one of the following:		6.00-8.00
<b>Literature</b>		
ENGL-175	LITERATURE AND IDEAS	
ENGL-257	WORLD CLASSICS	
ENGL-258	INTERNATIONAL LITERATURE	
ENGL-260	NATIVE AMERICAN LITERATURE	
ENGL-261	MYTHOLOGIES	
<b>Arts</b>		
ART-100	INTRODUCTION TO ART	
HUM-101	THE ART AND HISTORY OF THE MOTION PICTURE	
HUM-150	INTRODUCTION TO THE ARTS	
MUS-101	SURVEY OF MUSIC	
MUS-102	MUSIC IN AMERICA	
MUS-150	WORLD MUSIC	

MUS-151	HISTORY OF MUSICAL THEATER
MUS-152	HISTORY OF JAZZ AND POPULAR MUSIC STYLES
THEA-101	SURVEY OF THE THEATER

**Language**

NP-101	NEZ PERCE LANGUAGE AND CULTURE
NP-102	NEZ PERCE LANGUAGE AND HISTORY
SPAN-101	ELEMENTARY SPANISH I
SPAN-102	ELEMENTARY SPANISH II

**Scientific Ways of Knowing**

Select one course from two disciplines; one lab 7.00-8.00

BIOF-100	INTRODUCTION TO BIOINFORMATICS
BIOL-100	CONCEPTS OF BIOLOGY
BIOL-120	PLANTS AND PEOPLE
BIOL-123	BIOLOGY IN FILM
BIOL-175	HUMAN BIOLOGY
BIOL-227	HUMAN ANATOMY AND PHYSIOLOGY I
CHEM-100	CONCEPTS OF CHEMISTRY
CHEM-105	GENERAL, ORGANIC AND BIOCHEMISTRY
CHEM-111	PRINCIPLES OF CHEMISTRY I
CITPT-108	INTRODUCTION TO COMPUTER SCIENCE
CS-108	INTRODUCTION TO COMPUTER SCIENCE
FSCI-101	INTRODUCTION TO FORENSIC SCIENCE
GEOL-101	PHYSICAL GEOLOGY
GEOL-120	INTRODUCTION TO EARTH SYSTEMS
GIS-271	GEOGRAPHIC INFORMATION SYSTEMS
ID-240	INTEGRATED SCIENCE II
NS-140	INTEGRATED SCIENCE I
NS-150	INTRODUCTION TO NATURAL SCIENCES
NS-174	NATURAL SCIENCE FOR ELEMENTARY EDUCATOR
PHYS-111	GENERAL PHYSICS I
PHYS-171	PHYS SCIENCES FOR ELEMENTARY EDUCATORS
PHYS-205	DESCRIPTIVE ASTRONOMY
PHYS-211	PHYSICS FOR SCIENTISTS AND ENGINEERS I

**Social & Behavioral Ways of Knowing**

Select one course from two disciplines: 6.00

ANTH-102	CULTURAL ANTHROPOLOGY
ANTH-120	WORLD PREHISTORY
ANTH-170	INTRODUCTION TO NATIVE AMERICAN STUDIES
ECON-202	PRINCIPLES OF MICROECONOMICS
GEOG-102	INTRODUCTION TO GEOGRAPHY
HIST-101	WORLD HISTORY I
HIST-102	WORLD HISTORY II
HIST-111	UNITED STATES HISTORY I
HIST-112	UNITED STATES HISTORY II
HRPT-184	DIVERSITY IN ORGANIZATIONS
HRPT-185	HUMAN RELATIONS IN ORGANIZATIONS
POLS-101	AMERICAN NATIONAL GOVERNMENT
POLS-237	INTERNATIONAL POLITICS
POLS-285	COMPARATIVE GOVERNMENT
PSYC-101	INTRODUCTION TO GENERAL PSYCHOLOGY
PSYC-205	LIFESPAN DEVELOPMENTAL PSYCHOLOGY
SOC-101	INTRODUCTION TO SOCIOLOGY

SOC-102	SOCIAL PROBLEMS
SS-184	DIVERSITY IN ORGANIZATIONS
SS-185	HUMAN RELATIONS IN ORGANIZATIONS

**Global Perspectives**

Select one of the following: 3.00-4.00

ANTH-102	CULTURAL ANTHROPOLOGY
ANTH-120	WORLD PREHISTORY
ANTH-170	INTRODUCTION TO NATIVE AMERICAN STUDIES
ANTH-360	RACE AND ETHNICITY
COMM-345	INTERCULTURAL COMMUNICATION
ENGL-258	INTERNATIONAL LITERATURE
ENGL-474	NATIVE AMERICAN WRITTEN LITERATURE
GEOG-102	INTRODUCTION TO GEOGRAPHY
HIST-101	WORLD HISTORY I
HIST-102	WORLD HISTORY II
HIST-111	UNITED STATES HISTORY I
HIST-112	UNITED STATES HISTORY II
HRPT-184	DIVERSITY IN ORGANIZATIONS
ID-300C	ETHICS AND IDENTITY
KIN-220	SOCIAL-CULTURAL ASPECTS OF SPORTS
NP-101	NEZ PERCE LANGUAGE AND CULTURE
NP-102	NEZ PERCE LANGUAGE AND HISTORY
POLS-285	COMPARATIVE GOVERNMENT
SOC-101	INTRODUCTION TO SOCIOLOGY
SPAN-101	ELEMENTARY SPANISH I
SPAN-102	ELEMENTARY SPANISH II
SPAN-201	INTERMEDIATE SPANISH I
SPAN-202	INTERMEDIATE SPANISH II
SS-184	DIVERSITY IN ORGANIZATIONS

**Integrative Seminar: Ethics & Values**

Select one of the following: 3.00

ID 300A - 300Z	(see course descriptions for options)
ID-301A	HELLS CANYON INSTITUTE

## Program Requirements

Code	Title	Credits
<b>Major Courses</b>		
AC-231	PRINCIPLES OF ACCOUNTING I	3.00
AC-232	PRINCIPLES OF ACCOUNTING II	3.00
BUS-101	INTRODUCTION TO BUSINESS	3.00
BUS-220	BUSINESS COMMUNICATIONS	3.00
BUS-221	INTRODUCTION TO COMPUTERS/INFO SYSTEMS	3.00
ECON-201	PRINCIPLES OF MACROECONOMICS (Take both courses, one as core)	3.00
or ECON-202	PRINCIPLES OF MICROECONOMICS	
ECON/PSYC/SS-300	STATISTICAL METHODS	3.00
<b>Upper Division Courses</b>		
AC-331	INTERMEDIATE ACCOUNTING I	3.00
AC-332	INTERMEDIATE ACCOUNTING II	3.00
AC-385	MANAGERIAL AND COST ACCOUNTING I	3.00
AC-483	TAX LAW I	3.00
AC-484	TAX LAW II	3.00
AC-485	AUDITING CONCEPTS	3.00

BUS-301	FINANCIAL MANAGEMENT	3.00
BUS-311	FOUNDATIONS OF MANAGEMENT THEORY	3.00
BUS-321	PRINCIPLES OF MARKETING	3.00
BUS-355	INFORMATION SYSTEMS FOR MANAGERS	3.00
BUS-365	BUSINESS LAW I	3.00
BUS-370	PRODUCTION AND OPERATIONS MANAGEMENT	3.00
BUS-380	INTERNATIONAL BUSINESS	3.00
or BUS-482	INTERNATIONAL MARKETING	
BUS-412	HUMAN RESOURCE MANAGEMENT	3.00
BUS-498	SENIOR STRATEGIC SEMINAR	3.00
ECON-465	INTERNATIONAL ECONOMICS	3.00
<b>Accounting Electives</b>		
Select 6 elective credits at the 300/400 level		6.00
<b>Experiential Component</b>		
Select one of the following:		3.00
AC-294	INTERNSHIP IN ACCOUNTING	
AC-394	INTERNSHIP IN ACCOUNTING	
AC-494	INTERNSHIP IN ACCOUNTING	
BUS-346	NONPROFIT MANAGEMENT	
BUS-421	MARKETING RESEARCH	
<b>Electives</b>		
Select 5 elective credits		5.00
<b>Total Credits</b>		<b>83.00</b>

Students must earn at least a "C-" in MATH, ECON, and PSYC-101.

Students must earn at least a "C-" in all major courses. Students must also earn at least a 2.5 grade point average in all business courses combined, including Accounting and Economics.

## Sequential Plan of Study

### First Year

FALL		CREDITS
BUS-101	INTRODUCTION TO BUSINESS	3.00
ENGL-101	WRITING AND RHETORIC I	3.00
CORE	Humanistic & Artistic Ways of Knowing	3.00
CORE	Mathematical Ways of Knowing	3.00
CORE	Oral Communication	3.00
<b>Credits</b>		<b>15.00</b>
SPRING		
CORE	Scientific Ways of Knowing	3.00
CORE	Global Perspectives	3.00
ENGL-102	WRITING AND RHETORIC II	3.00
PSYC-101	INTRODUCTION TO GENERAL PSYCHOLOGY	3.00
Elective	Elective Credits	3.00
<b>Credits</b>		<b>15.00</b>
Second Year		
FALL		
AC-231	PRINCIPLES OF ACCOUNTING I	3.00
BUS-220	BUSINESS COMMUNICATIONS	3.00
CORE	Scientific Ways of Knowing	4.00
ECON-201	PRINCIPLES OF MACROECONOMICS	3.00
<b>Credits</b>		<b>13.00</b>

**SPRING**

AC-232	PRINCIPLES OF ACCOUNTING II	3.00
BUS-221	INTRODUCTION TO COMPUTERS/INFO SYSTEMS	3.00
CORE	Humanistic & Artistic Ways of Knowing	3.00
ECON-202	PRINCIPLES OF MICROECONOMICS	3.00
Elective	Elective Credits	2.00

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<b>Credits</b>	<b>14.00</b>
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**Third Year****FALL**

AC-331	INTERMEDIATE ACCOUNTING I	3.00
AC-385	MANAGERIAL AND COST ACCOUNTING I	3.00
BUS-311	FOUNDATIONS OF MANAGEMENT THEORY	3.00
BUS-321	PRINCIPLES OF MARKETING	3.00
BUS-365	BUSINESS LAW I	3.00
ECON-300	STATISTICAL METHODS	3.00

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<b>Credits</b>	<b>18.00</b>
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**SPRING**

AC-332	INTERMEDIATE ACCOUNTING II	3.00
BUS-301	FINANCIAL MANAGEMENT	3.00
BUS-355	INFORMATION SYSTEMS FOR MANAGERS	3.00
BUS-370	PRODUCTION AND OPERATIONS MANAGEMENT	3.00
BUS-380 or BUS-482	INTERNATIONAL BUSINESS or INTERNATIONAL MARKETING	3.00

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<b>Credits</b>	<b>15.00</b>
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**Fourth Year****FALL**

AC-483	TAX LAW I	3.00
AC-485	AUDITING CONCEPTS	3.00
AC	AC 300/400 Level	3.00
ECON-465	INTERNATIONAL ECONOMICS	3.00
BUS	Experiential Component <sup>1</sup>	3.00

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<b>Credits</b>	<b>15.00</b>
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**SPRING**

AC-484	TAX LAW II	3.00
AC	AC 300/400 Level	3.00
BUS-412	HUMAN RESOURCE MANAGEMENT	3.00
BUS-498	SENIOR STRATEGIC SEMINAR	3.00
CORE	Integrative Seminar: Ethics & Values	3.00

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<b>Credits</b>	<b>15.00</b>
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<b>Total Credits</b>	<b>120.00</b>
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<sup>1</sup> Experiential Component: Select one from the following course options: AC-294, BUS-346, AC-394, BUS-421, or AC-494.

Graduates with a BA/BS in Accounting go on to obtain careers in a variety of fields:

- Auditing
- Certified Public Accounting
- Cost Accounting
- Economics
- Financial Planning
- Forensic/Investigative Accounting

- Management Accounting
- Tax