



2017-2018 PROGRAM REQUIREMENTS

Degree: Bachelor of Science

Major: Accounting

Concentration: Public Accounting

About This Major . . .

Accounting is the one degree with 360 degrees of possibilities. Every business needs accounting expertise, whether it's a Wall Street law firm, a professional sports team, movie production company, or a rock band. With the proper accounting education your employment options are endless. The Public Accounting concentration provides students with basic business skills as well as the accounting knowledge needed to pass the Certified Public Accounting CPA exam. Graduates of this program have a very high CPA exam pass rate and are heavily recruited by local and regional CPA firms. Most graduates will have job offers months before they graduate.

This program is designed to be the undergraduate component of the 3+2 accounting program which can earn the graduate a Bachelor of Science in Accounting and a Master of Business Administration (MBA) in five years. In order to meet Colorado CPA licensing requirements (150 hours), students will need to complete the 3+2 program. The Public Accounting concentration is the required pathway for the 3+2 program and, in conjunction with the 3+2 program, will provide the curriculum needed for CPA licensure.

For more information on what you can do with this major, go to <http://www.coloradomesa.edu/career/whatmajor.html>.

All CMU baccalaureate graduates are expected to demonstrate proficiency in critical thinking, communication fluency, quantitative fluency, and specialized knowledge/applied learning. In addition to these campus-wide student learning outcomes, graduates of this major will be able to:

1. Integrate knowledge from multiple functional areas of business to solve business problems and to develop sound business strategies. (Specialized Knowledge)
2. Apply business knowledge and skills in appropriate business contexts and transfer knowledge and skills to new business situations. (Critical Thinking)
3. Communicate clearly, appropriately, and persuasively to the business audience, both orally and in writing, including individual presentations. (Communication Fluency)
4. Analyze business data critically, reason logically, and apply quantitative analysis methods correctly to develop appropriate business conclusions. (Quantitative Fluency)
5. Effectively work as a team. (Applied Learning)
6. Strategically apply information across functional areas of business. (Applied Learning)
7. Produce professional business work products. (Applied Learning)
8. Practice principle-based ethics in decision making both personally and professionally. (Applied Learning)
9. Prepare and interpret financial information. (Specialized Knowledge)

Advising Process and DegreeWorks

This document is intended for informational purposes to help determine what courses and associated requirements are needed to earn a degree. The suggested course sequencing outlines how students could finish degree requirements. Some courses are critical to complete in specific semesters, while others may be moved around. Meeting with an academic advisor is essential in planning courses and altering the suggested course sequencing. It is ultimately the student's responsibility to understand and fulfill the requirements for her/his intended degree(s).

DegreeWorks is an online degree audit tool available in MAVzone. It is the official record used by the Registrar's Office to evaluate progress towards a degree and determine eligibility for graduation. Students are responsible for reviewing their DegreeWorks audit on a regular basis and should discuss questions or concerns with their advisor or academic department head. Discrepancies in requirements should be reported to the Registrar's Office.

Graduation Process

Students must complete the following in the first two months of the semester prior to completing their degree requirements:

- Review their DegreeWorks audit and create a plan that outlines how unmet requirements will be met in the final semester.
- Meet with their advisor and modify their plan as needed. The advisor must approve the final plan.
- Submit the "Intent to Graduate" form to the Registrar's Office to officially declare the intended graduation date and commencement ceremony plans.
- Register for all needed courses and complete all requirements for each degree sought.

Submission deadlines and commencement details can be found at <http://www.coloradomesa.edu/registrar/graduation.html>.

If a student's petition for graduation is denied, it will be her/his responsibility to consult the Registrar's Office regarding next steps.

INSTITUTIONAL DEGREE REQUIREMENTS

The following institutional degree requirements apply to all CMU baccalaureate degrees. Specific programs may have different requirements that must be met in addition to institutional requirements.

- 120 semester hours minimum.
- Students must complete a minimum of 30 of the last 60 hours of credit at CMU, with at least 15 semester hours in major discipline courses numbered 300 or higher.
- 40 upper-division credits (an alternative credit limit applies to the Bachelor of Applied Science degree).
- 2.00 cumulative GPA or higher in all CMU coursework.
- A course may only be used to fulfill one requirement for each degree/certificate.
- No more than six semester hours of independent study courses can be used toward the degree.
- Non-traditional credit, such as advanced placement, credit by examination, credit for prior learning, cooperative education and internships, cannot exceed 30 semester credit hours for a baccalaureate degree; A maximum of 15 of the 30 credits may be for cooperative education, internships, and practica.
- Pre-collegiate courses (usually numbered below 100) cannot be used for graduation.
- Capstone exit assessment/projects (e.g., Major Field Achievement Test) requirements are identified under Program-Specific Degree Requirements.
- The Catalog Year determines which program sheet and degree requirements a student must fulfill in order to graduate. Visit with your advisor or academic department to determine which catalog year and program requirements you should follow.
- See "Requirements for Undergraduate Degrees and Certificates" in the catalog for a complete list of graduation requirements.

PROGRAM-SPECIFIC DEGREE REQUIREMENTS

- Must receive a grade of "C" or higher in all major requirements.

ESSENTIAL LEARNING REQUIREMENTS (31 semester hours)

See the current catalog for a list of courses that fulfill the requirements below. If a course is an Essential Learning option and a requirement for your major, you must use it to fulfill the major requirement and make a different selection for the Essential Learning requirement.

English (6 semester hours, must receive a grade of "C" or better and must be completed by the time the student has 60 semester hours.)

- ENGL 111 - English Composition (3)
- ENGL 112 - English Composition (3)

Mathematics (3 semester hours, must receive a grade of "C" or better, must be completed by the time the student has 60 semester hours.)

- MATH 113 - College Algebra (3)
3 credits apply to the Essential Learning requirements and 1 credit applies to elective credit.

Humanities (3 semester hours)

- Select one Humanities course (3)

Social and Behavioral Sciences (6 semester hours)

- Select one Social and Behavioral Sciences course (3)
- Select one Social and Behavioral Sciences course (3)

Natural Sciences (7 semester hours, one course must include a lab)

- Select one Natural Sciences course (3)
- Select one Natural Sciences course with a lab (4)

History (3 semester hours)

- Select one History course (3)

Fine Arts (3 semester hours)

- Select one Fine Arts course (3)

OTHER LOWER-DIVISION REQUIREMENTS

Wellness Requirement (2 semester hours)

- KINE 100 - Health and Wellness (1)
- Select one Activity course (1)

Essential Learning Capstone (4 semester hours)

Essential Learning Capstone must be taken after completion of the Essential Learning English and Mathematics requirements, and when a student has earned between 45 and 75 hours.

- ESSL 290 - Maverick Milestone (3)
- ESSL 200 - Essential Speech (1)

FOUNDATION COURSES (27 semester hours. These courses, plus Essential Learning English & Math requirements, must be completed within the student's first 60 hours.)

- ACCT 201 - Principles of Financial Accounting (3)
- ACCT 202 - Principles of Managerial Accounting (3)
- BUGB 211 - Business Communications (3)
- CISB 101 - Business Information Technology (3)
- CISB 210 - Fundamentals of Information Systems (3)
- One of the following courses:
 - CISB 241 - Introduction to Business Analysis (3)
 - STAT 241 - Introduction to Business Analysis (3)
- ECON 201 - Principles of Macroeconomics (3)
- ECON 202 - Principles of Microeconomics (3)
- MANG 201 - Principles of Management (3)

BS, ACCOUNTING, PUBLIC ACCOUNTING REQUIREMENTS (55 semester hours, must pass all courses with a grade of "C" or higher)

Core (31 semester hours)

- ACCT 321 - Intermediate Accounting I (5)
- ACCT 322 - Intermediate Accounting II (4)
- ACCT 331 - Cost Accounting (3)
- ACCT 360 - Professional Preparation I (1)
- ACCT 392 - Accounting Info Systems (3)
- ACCT 401 - Governmental Accounting (3)
- One of the following courses:
 - BUGB 349 - Legal Environment of Business (3)
 - BUGB 351 - Business Law I (3)
- FINA 301 - Managerial Finance (3)
- MANG 410 - Effective Workplace Communications (3)
- MARK 231 - Principles of Marketing (3)

Concentration Courses (24 semester hours)

- ACCT 350 - Ethics for Accounting Professionals (3)
- ACCT 402 - Advanced Accounting (3)
- ACCT 411 - Auditing I (3)
- ACCT 412 - Auditing II (3)
- ACCT 441 - Individual Income Tax (4)
- ACCT 442 - Advanced Tax and Tax Research (5)
- BUGB 352 - Business Law II (3)

GENERAL ELECTIVES (All college level courses appearing on your final transcript, not listed above that will bring your total semester hours to 120 hours. 1 semester hour)

- MATH 113 - College Algebra (1)

SUGGESTED COURSE SEQUENCING

Freshman Year, Fall Semester: 16 credits

- ENGL 111 - English Composition (3)
- MATH 113 - College Algebra (4)
- Essential Learning - Fine Arts (3)
- Essential Learning - Natural Science (3)
- Essential Learning - Social/Behavioral Science (3)

Freshman Year, Spring Semester: 14 credits

- ENGL 112 - English Composition (3)
 - Essential Learning - History (3)
 - Essential Learning - Humanities (3)
 - Essential Learning - Social/Behavioral Science (3)
 - KINE 100 - Health and Wellness (1)
 - KINA Activity (1)
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Sophomore Year, Fall Semester: 15 credits

- ACCT 201 - Principles of Financial Accounting (3)
- CISB 101 - Business Information Technology (3)
- MANG 201 - Principles of Management (3)
- ECON 201 - Principles of Macroeconomics (3)
- CISB 241 or STAT 241 - Introduction to Business Analysis (3)

Sophomore Year, Spring Semester: 16 credits

- ACCT 202 - Principles of Managerial Accounting (3)
 - BUGB 211 - Business Communications (3)
 - CISB 210 - Fundamentals of Information Systems (3)
 - ECON 202 - Principles of Microeconomics (3)
 - ESSL 290 - Maverick Milestone (3)
 - ESSL 200 - Essential Speech (1)
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Junior Year, Fall Semester: 17 credits

- ACCT 321 - Intermediate Accounting I (5)
- ACCT 331 - Cost Accounting (3)
- BUGB 349 - Legal Environment of Business (3) or BUGB 351 - Business Law I (3)
- FINA 301 - Managerial Finance (3)
- MARK 231 - Principles of Marketing (3)

Junior Year, Spring Semester: 17 credits

- ACCT 322 - Intermediate Accounting II (4)
 - Essential Learning - Natural Science with Lab (4)
 - ACCT 392 - Accounting Info Systems (3)
 - BUGB 352 - Business law II (3)
 - ACCT 350 - Ethics for Accounting Professionals (3)
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Senior Year, Fall Semester: 13 credits

- ACCT 401 - Governmental Accounting (3)
- MANG 410 - Effective Workplace Communications (3)
- ACCT 411 - Auditing I (3)
- ACCT 441 - Individual Income Tax (4)

Senior Year, Spring Semester: 12 credits

- ACCT 412 - Auditing II (3)
- ACCT 402 - Advanced Accounting (3)

- ACCT 442 - Advanced Tax and Tax Research (5)
 - ACCT 360 - Professional Preparation I (1)
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