# **Program Overview: Bachelor of Science, Accounting Public Accounting Concentration**



#### About This Major . . .

Accounting is the one degree with 360 degrees of possibility. Every business needs accounting expertise, whether it is a Wall Street firm, a professional sports team, a movie production company, or a rock band. The possibilities 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 graduation.

This program is also the undergraduate component of the 3+2 program, in which students can earn the graduate a Bachelor of Science in Accounting and a Master of Business Administration (MBA) in five years. This combination prepares students to earn the hours needed to sit for the CPA exam. Through careful planning and coordination students can complete their four-year degree and begin their graduate degree, finishing both simultaneously.

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. Critical Thinking Skills: Apply business knowledge and skills in appropriate business contexts and transfer knowledge and skills to new business situations.
- 2. Communication Skills: Independently communicate clearly, appropriately, and persuasively to the audience, both orally and in writing.
- 3. Quantitative fluency: Analyze business data critically, reason logically, and apply quantitative analysis methods correctly to develop appropriate business conclusions.
- 4. Strategic Application of Information: Strategically apply information across functional business areas.
- 5. Team Work: Effectively work in a team.
- 6. General Business Knowledge: Integrate knowledge from multiple functional areas of business to solve business problems and to develop sound business strategies.
- 7. Work Products: Produce professional business work products.
- 8. Solve problems in the areas of accounting, tax, audit, and business. (Specialized Knowledge)
- 9. Prepare and interpret financial information. (Specialized Knowledge)

#### **Program Highlights:**

Graduates of this program currently hold positions with certified public accounting firms throughout Colorado and the western United States, including for the State of Colorado, the City of Grand Junction, Mesa County Valley School District #51, the Internal Revenue Service, and for various manufacturing firms, including Boeing.

The Accounting Club networks with local accounting firms and the Colorado Society of CPAs to bring local CPAs in as guest speakers and presenters to the Club meetings each semester.

The CMU Tax Assistance
Program provides assistance
to community members by
completing tax returns free of
charge. Student tax preparers
are overseen by local CPAs,
many of whom are alums, and
accounting faculty. This
program allows students to
gain hands-on experience in
tax preparation and to
network with local accounting
professionals.

Internships are available for juniors and seniors at many local and Front Range CPA firms, particularly during tax season.



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#### **Program Requirements**

A student must follow CMU graduation requirements by completing 120 semester credit hours, including 40 credits of coursework at the 300+ level. See the "Undergraduate Graduation Requirements" in the catalog for additional graduation information. Students should work closely with a faculty advisor when selecting and scheduling courses prior to registration. In general, CMU's programs of study are based on two curriculum groups:

#### 1. Essential Learning

CMU's Essential Learning program provides the foundation of skills and information that cuts across all fields of study and the support for advanced concepts that students will later encounter in their majors. Before moving into work at the 300+ level, students complete the Maverick Milestone and its co-requirement, Essential Speech. This pair of courses is a capstone experience where students integrate what they have learned from their foundation courses by making connections among diverse areas of knowledge. The capstone is also an opportunity for students to work with disparate ideas, a critical skill expected of all CMU graduates that will aid them in solving the complex and unscripted problems they will encounter in their personal, professional, and civic lives.

## 2. What You Will Study in This Major...

#### **Foundational Courses**

These courses provide a solid basis for upper-division accounting and business classes and focus in functional areas.

- Accounting
- Advanced Business Software
- Business Communications
- Fundamentals of Information Systems
- Business Analytics
- Economics
- Management

#### **Accounting Core Courses**

These include business support courses as well as additional Accounting coursework.

- Management
- Marketing
- Business Law
- Finance
- Effective Workplace Communication

### **Concentration Requirements**

These courses will provide the basis for study in the field of accounting. Analysis, critical thinking, and communication are key skills any effective accountant needs in today's workplace.

#### Required

- Ethics for Accounting Professionals
- Advanced Accounting
- Auditing
- Individual Income Tax
- Advanced Tax and Tax Research

# Electives from which to choose

A combination of courses which bring the total hours completed to 120.

#### **Electives**

The CPA exam covers the four areas of auditing and attestation; financial accounting and reporting; regulation; and business environment and concepts.

Coursework for the Public Accounting concentration focuses on these key areas in order to prepare accounting students for the successful completion of this exam.

In order to obtain the CPA certification, many states also require accounting experience in addition to successful completion of the CPA exam.

For more information about this major, go to: <a href="http://www.coloradomesa.edu/business/degrees.html">http://www.coloradomesa.edu/business/degrees.html</a> or contact the Academic Department Head for Business, 309 Dominguez Hall, 970.248.1778.

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