## ACCOUNTING MAJOR 120 HOUR PROGRAM

The College of Business Admission Requirements are on the back of this sheet.

### GENERAL EDUCATION

(Complies with Mn. Transfer Curriculum)

<table>
<thead>
<tr>
<th>BASIC SKILLS</th>
<th>MnTC Sem. Hrs.</th>
<th>Note: Mn. Transfer Curriculum Goal #2 is met by completing Goals 1.3-10.</th>
</tr>
</thead>
<tbody>
<tr>
<td>College Reading &amp; Writing</td>
<td>1 4 ENG 111</td>
<td></td>
</tr>
<tr>
<td>Oral Communication</td>
<td>1 3 CMST 191</td>
<td></td>
</tr>
<tr>
<td>Math &amp; Stats (Assumes student enters WSU ready for Calc.)</td>
<td>4 3 MATH 140 (3 SH) or MATH 160 (4 SH)</td>
<td>If necessary, take MATH 112 before MATH 140.</td>
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<tr>
<td>Physical Development and Wellness</td>
<td>2</td>
<td></td>
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</tbody>
</table>

**BASIC SKILLS Goal Credits**

<table>
<thead>
<tr>
<th>Grade Required Courses</th>
<th></th>
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<tbody>
<tr>
<td>ENG 111</td>
<td></td>
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<tr>
<td>CMST 191</td>
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<tr>
<td>MATH 140</td>
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<tr>
<td>MATH 160</td>
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</tbody>
</table>

**Subtotal**

12

### ARTS & SCIENCES CORE

- Natural Science (with laboratory)
  - 3 4
- Natural Science
  - 3 3
- Social Science (Take ECON 201 Prin. Of Microeconomics)
  - 5 3
- Social Science (Take ECON 202 Prin. Of Macroeconomics)
  - 5 3
- Social Science
  - 5 3
- Humanities and Fine Arts
  - 6 3
- Humanities and Fine Arts
  - 6 3
- Humanities and Fine Arts
  - 6 3

**Subtotal**

25

### UNITY & DIVERSITY

- Human Diversity
  - 7 3
- Global Perspectives (Take ECON 202 Prin. Of Macroeconomics)
  - 8 3
- Ethical and Civic Responsibility
  - 9 3
- People and the Environment
  - 10 3

**Subtotal**

12

Total Mn Transfer Curriculum Gen. Ed. + 2 SH of Health & Wellness

43-49 (Depending on if you took courses that "double count." )

**NOTE:** WSU General Education requires 3 SH Oral Communication, 3 SH Critical Analysis and 6 SH Writing intensive courses in your major.

The courses that will satisfy those requirements are designated below as "Intensive" courses.

### MAJOR REQUIREMENTS (Not including ECON 201 & 202 above)

- ACCT 211 Financial Accounting Principles
  - 3
- ACCT 212 Managerial Accounting Principles
  - 3
- ACCT 311 Intermediate Accounting 1
  - 3
- ACCT 312 Intermediate Accounting 2
  - 3
- ACCT 330 Accounting Information Systems
  - 3
- ACCT 340 Governmental and Other Not-For-Profit Accounting
  - 3
- ACCT 361 Intermediate Managerial/Cost Accounting
  - 3
- ACCT 413 Advanced Financial Accounting
  - 3
- ACCT 421 Introduction to Taxation
  - 3
- ACCT 422 Advanced Taxation
  - 3
- ACCT 471 Auditing (Satisfies 3 of 6 SH of "Writing INTENSIVE" requirement)
  - 3
- ACCT elective #1
  - 3
  - Varies with elective chosen. Consult catalog.
- ACCT elective #2
  - 3
  - Varies with elective chosen. Consult catalog.
- ECON 222 or STAT 210 (Satisfies "Critical Analysis" INTENSIVE req.)
  - 3
  - MATH 110 or above
- BUSA 291 Legal Environment
  - 3
- BUSA 311 Business Law 2
  - 3
- MKTG 300 Principles of Marketing
  - 3
- MGMT 334 Operations Management
  - 3
  - Satisfies "Critical Analysis" INTENSIVE req.
- MIS 362 Management Information Systems
  - 3
  - Admission to College of Business
- MGMT 325 Organizational Dynamics
  - 3
  - Junior standing
- MGMT 495 Strategic Management
  - 3
  - MATH 360, MGMT 334, MGMT 325, FIN 360 and Senior standing
- FIN 360 Corporate Finance
  - 3
  - Admission to College of Business PLUS ECON 202

**Major Requirements Subtotal**

66

### ADDITIONAL SEMESTER HOURS REQUIRED FOR 120 HR. B.S.

- "Additional" course #1: Orientation
  - 1
- "Additional" course #2
  - 1-4
- "Additional" course #3: (if needed)
  - 1-4
- "Additional" course #4: (if needed)
  - 1-4
- "Additional" course #5: (if needed)
  - 1-4

**TOTAL HOURS FOR B.S. ACCOUNTING DEGREE**

120

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Any courses.

ACCT internship credits (ACCT 398/399) go here.

Most states allow a maximum of 6 SH of internship toward the "150 hour" CPA exam requirement.

SEE OTHER SIDE FOR COLLEGE OF BUSINESS ADMISSIONS POLICY and other Accounting Program requirements.
ACCOUNTING

Somsen Hall, Room 323A (507-457-5860)
Frederic Ihrke (Chairperson)
Marilyn Ezdon (Office Manager)

PURPOSE
The purpose of the accounting program is to prepare students for careers in business and government, with emphasis on preparation for professional certification.

COLLEGE OF BUSINESS ADMISSIONS POLICY
Admission to the College of Business for College of Business B.S. majors and minors is required before students may enroll in 300-400 level classes.¹

1. 30 or more earned credits at the time of application
2. Cumulative GPA of 2.5
3. Completion of the following courses with a minimum of a “C” is required:
   ENG 111  ECON 201  MATH 110 or above²
   CMST 191  ACCT 211  ECON 222 or STAT 210²

¹ Non-College of Business majors and minors must have junior status and instructor’s permission to take COB 300/400 level courses.
² COB Minors with Non-COB Major: completion of math and statistics courses required by their major, or if none required, any college level math and statistics courses.

GRADUATION REQUIREMENTS
Specific requirements for accounting majors/minors are as follows:

1. Complete all coursework and satisfy all other WSU requirements for a B.S. major in Accounting.
2. Complete a minimum of 15 credit hours of 300/400-level ACCT courses at WSU.
3. Achieve a grade of “C” or better in each course listed under B.S. Major-Accounting.
4. Earn at least a 2.50 overall GPA and a 2.50 GPA in ACCT courses.
5. Complete a minimum of 50% of the College of Business credits required for the accounting major at WSU.

GENERAL EDUCATION REQUIREMENTS (12 S.H.)
Students may use flag courses to satisfy both General Education and major requirements; flag courses will usually be in the student’s major or minor program. The Department of Accounting offers Accounting 471 – Auditing to satisfy the Writing Flag.

<table>
<thead>
<tr>
<th>Sample Accounting Program – Average of 15 Semester Hours each Semester</th>
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<tbody>
<tr>
<td><strong>Fall or Spring</strong></td>
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<td><strong>Years 1 or 2</strong></td>
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Current Accounting Electives include:

Do not plan on any semester having more than one elective offered.

CPA Requirements: The B.S. degree with an Accounting Major requires 120 semester hours. However, most states require CPA candidates to complete 150 semester hours of college credit. Careful planning early in your program will enable you to complete a minor or second major within the extra 30 semester hours beyond the B.S. degree requirement. Talk to your advisor about the possibilities.

2/27/2013