

# BACHELOR OF SCIENCE IN BUSINESS - ACCOUNTANCY



## ENHANCING EDUCATION BY HELPING OTHERS

Accountancy is a dynamic, rewarding, and respected profession responsible for recording, reporting, and analyzing financial information. Accountants prepare financial statements, analyze financial data, audit financial records, assure that financial activities are in compliance with regulations, and provide tax planning and consulting services. Accountants serve as valuable members of management and as trusted advisers to individuals and organizations.

Accountants who work in public accounting generally serve many clients. Currently, more than 46,000 public accounting firms – ranging in size from small local

practices to large international firms – operate in the United States. Accountants also work in businesses, governments, and non-profit organizations.

- Auditing
- Information technology services
- Assurance services
- International accounting
- Environmental auditing
- Personal financial planning
- Forensic accounting
- Tax advisory services
- Budget Analyst
- Internal Auditor
- Business Manager
- Management Consultant
- Chief Financial Officer
- Managerial Accountant
- Controller
- Tax Consultant
- Financial Analyst
- Treasurer

To gain employment in public accounting, an accounting major must become a Certified Public Accountant (CPA). Before being eligible to sit for the CPA exam, students must complete 150 semester hours of academic study.

- + BETA ALPHA PSI & STUDENT ACCOUNTING SOCIETY
- + ACCOUNTING INTERNSHIPS
- + ACCOUNTANCY RESEARCH PROJECTS
- + STUDY ABROAD

## SCHOOL OF BUSINESS ACCOUNTANCY

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## ACCOUNTANCY CURRICULUM REQUIREMENTS

A GRADE OF C OR BETTER IS REQUIRED IN COURSES DESIGNATED WITH AN ARROW (▶)

### EIU General Education Curriculum:

- ▶ **ENG 1001G** - College Composition I
- ▶ **ENG 1002G** - College Composition II
- ▶ **CMN 1310G** - Introduction to Speech Communication
- ▶ **MAT 2120G** - Finite Mathematics
- ▶ **ECN 2801G** - Principles of Macroeconomics
- ▶ **ECN 2802G** - Principles of Microeconomics

### Critical Thinking & Quantitative Reasoning (CTQR): Course:

CTQR Course Options: CMN2040, ECN3450, GEO3810, MAT2110G, MIS3505, OSC3800, OSC4820, PHI1900G, PHI1990G

Students also must fulfill the University foreign language requirement (two courses in a single foreign language) unless exempt based on high school course work.

### Business Core Curriculum (prerequisites required):

- ▶ **BUS 1000** - Introductory Business Seminar
- ▶ **BUS 1950** - Computer Concepts and Applications for Business
- ▶ **BUS 2101** - Financial Accounting
- ▶ **BUS 2102** - Managerial Accounting (BUS2101)
- ▶ **BUS 2750** - Legal & Social Environment of Business (ENG1002G)
- ▶ **BUS 2810** - Business Statistics (BUS1950)
- ▶ **BUS 3010** - Management & Organizational Behavior (60 hours)
- ▶ **BUS 3200** - International Business (BUS2750, ECN 2801G, ECN2802G)
- ▶ **BUS 3470** - Principles of Marketing (BUS2810, MAT2120G)
- ▶ **BUS 3500** - Mgmt Information Systems (BUS1950, MAT2120G)
- ▶ **BUS 3710** - Business Financial Mgmt (BUS2101, MAT2120G)
- ▶ **BUS 3950** - Operations Mgmt (BUS2810, MAT2120G)
- ▶ **BUS 4360** - Strategy and Policy (Capstone for Senior Year)

### Accountancy Major (prerequisites required):

- ▶ **ACC 3200** - Intermediate Fin. Acct. I (BUS2101)
- ▶ **ACC 3250** - Intermediate Fin. Acct. II (BUS3710, MAT2120G, ACC3200)
- ▶ **ACC 3300** - Management and Cost Accounting (BUS2102)
- ▶ **ACC 3900** - Accounting Info Systems (BUS1950, ACC3200)
- ▶ **ACC 4400** - Federal Income Taxation I (ACC3200)
- ▶ **ACC 4500** - Advanced Financial Accounting (ACC3250)
- ▶ **ACC 4700** - Auditing and Assurance Services (ACC3250, ACC3900)
- ▶ **ACC 4800** - Federal Income Taxation II (ACC4400)

### Plus one of the following two courses:

- ▶ **ACC 3750** - Governmental & Nonprofit Accounting (ACC3200)
- ▶ **ACC 4275** - Internship in Accounting (ACC3200, ACC3300)

Accounting majors complete 9 semester hours of electives. Students who are exempt from MAT 1271 as a prerequisite to other math courses will complete an additional 3 semester hours of electives.

Accounting majors who plan to earn 150 hours at the undergraduate level to be eligible to sit for the CPA exam in Illinois should plan to take the following 2 courses as electives:

- BUS4000** Business Ethics (BUS 2750, BUS 3010, BUS 3200 or BUS 3970)
- ACC3950** Communications for the Accounting Professional Using Analytical Tools (ACC3200 and ACC3300)

EIU School of Business also offers a Master in Business Administration (MBA) with an Accountancy Concentration with 33 credit hours. Students completing the MBA-Accountancy Concentration currently meet the eligibility to sit for the CPA exam in Illinois without BUS 4000 and ACC 3950.

Accounting majors must maintain a cumulative EIU grade point average (GPA) of 2.50 or higher to enroll in senior level (4000 and above) accounting courses.

## Recommended Schedule of Classes

FIRST SEMESTER		SECOND SEMESTER	
<b>YEAR 1</b>			
COURSE	HRS	COURSE	HRS
BUS 1000	2	ENG 1002G	3
BUS 1950	3	MAT 2120G	3
ENG 1001G	3	ECN 2801G	3
MAT 1271	3	General Ed	3
CMN 1310G	3	General Ed	4
Total	14	Total	16
<b>YEAR 2</b>			
COURSE	HRS	COURSE	HRS
BUS 2101*	3	BUS 2102*	3
ECN 2802G	3	BUS 2750	3
Elective	3	BUS 2810	3
General ed	3	General ed	3
General ed	3	General ed	3
Total	15	Total	15
<b>YEAR 3</b>			
COURSE	HRS	COURSE	HRS
BUS 3710*	3	BUS 3200	3
BUS 3010	3	BUS 3470	3
BUS 3500	3	BUS 3950	3
ACC 3200	3	ACC 3250	3
ACC 3300	3	ACC 3900	3
Total	15	Total	15
<b>YEAR 4</b>			
COURSE	HRS	COURSE	HRS
ACC 4400	3	BUS 4360	3
ACC 4500	3	ACC 4700	3
ACC Elective	3	ACC 4800	3
Elective	3	Elective	3
Senior Seminar	3	Elective/CTQR	3
Total	15	Total	15

\*Take these courses in this term to meet future prerequisites.