### California State Polytechnic University, Pomona Degree Curriculum Sheet

180

Plan (Major) BUSINESS ADMINISTRATION

Subplan/Option Accounting

Required Core Courses		
Course		Units
Required of all business majors. A 2.0 cumulativ required in core courses including subplan cours in order to receive a degree in the major.		
Financial Acctg for Decision Making	ACC 207/207A	4/1
Managerial Acctg for Decision Making	ACC 208/208A	4/1
Management Information Systems	CIS 310	4
Legal Environment of Business Transactions	FRL 201	4
Managerial Finance I	FRL 300	3
Managerial Finance II	FRL 301	3
Principles of Marketing Mgmt	IBM 301	4
Principles of Mgmt	MHR 301	4
Organizational Behavior	MHR 318	4
Operations Mgmt	TOM 301	4
Managerial Statistics	TOM 302	4
Strategic Mgmt	BUS 495	4
	Total Units	48

#### Required Subplan/Option Core Courses Course Units Intro to Accounting Information Systems ACC 304 4 Cost Accounting ACC 307 4 Intermediate Accounting I ACC 311 4 Intermediate Accounting II ACC 312 4 Intermediate Accounting III ACC 313 4 Auditing Theory ACC 419 4 Taxation of Individuals ACC 431 4 Advanced Accounting Information Systems ACC 470 4 **Total Units** 32 **Elective Subplan/Option Core Courses** Course Units Select one of the following Career Emphasis on the back side. 12 Then select one 4-unit course from List A and two or more additional courses from List B for a total of 12 units.

**Total Units** 

12

2015 - 2016 Catalog Year

Minimum Units Required

Area	Unit
Area A Communication & Critical Thinking	12
1. Oral Communication	12
2. Written Communication	
3. Critical Thinking	
Area B Mathematics & Natural Sciences	16
Select at least one lab course from subarea 1 or 2.	
1. Physical Science	
2. Biological Science	
3. Laboratory Activity	
4. Math/Quantitative Reasoning	
5. Science & Technology Synthesis	
Area C Humanities	16
1. Visual and Performing Arts	
2. Philosophy and Civilization	
3. Literature and Foreign Language	
4. Humanities Synthesis	
Area D Social Sciences	20
1. U.S. History, Constitution, American Ideals	
a. United States History	
b. Introduction to American Government	
2. History, Economics and Political Science	
3. Sociology, Anthropology, Ethnic & Gender Studies	
4. Social Science Synthesis	
Area E Lifelong Understanding & Self Development	4
Total Units	68
American Institutions	
Courses that satisfy this requirement may also satisfy GE Area D1	8
American Cultural Perspectives Requirement	
Refer to catalog for list of courses that satisfy this requirement.	4
Course may also satisfy major, minor, GE, or unrestricted elective	
requirements.	
All persons who receive undergraduate degrees from Cal Poly Pom	
pass the Graduation Writing Test (GWT). The test must be taken by	the qua
ter following completion of 120 units for undergraduates.	

aken to satisfy the	Units
im units to degree	
CIS 1011	4
EC 201	4
EC 202	4
ENG 105	4
MAT 125	4
STA 120	4
Total Units	20-24
	EC 201 EC 202 ENG 105 MAT 125 STA 120

units associated with the Computer Proficiency Skills Test. If the test is passed, then unrestricted electives in subplan/option selected may be increased by 4 units.

Unrestricted Electives		
Course	Units	
Select a sufficient number of courses so that the total from "Required Support", "GE", and "Unrestricted Electives" is at least 88 units.	0-12	
The number of unrestricted elective units depends on whether or not ENG 105, STA 120 or MAT 125, and EC 201 or EC 202 are used for General Education (see curriculum sheet for the subplan). If any of these courses are used for General Education, unrestricted electives will be increased by four units per course up to the unit maximum of 12.		

Total Units 0-12 Name Student ID

# **Career Emphasis**

Select one of the following Career Emphasis. Then select one 4-unit course from List A and two or more additional courses from List B for a total of 12 units.

## List A

Corporate Accounting Career Emphasis		
Units		
(4)	ACC 403	Consolidation and Foreign Currency Accounting
(4)	ACC 405	e-Business: Security, Risk Mgmt, and Control
(4)	ACC 412	Advanced Cost Accounting
(4)	ACC 413	Controllership
(4)	ACC 418	Forensic Accounting
(4)	ACC 421	Accounting Ethics
(4)	ACC 424	Internal Auditing
`		Internal Auditing

Public Accounting Career Emphasis		
		Units
Consolidation and Foreign Currency Accounting	ACC 403	(4)
International Accounting	ACC 404	(4)
Forensic Accounting	ACC 418	(4)
Advanced Auditing	ACC 420	(4)
Accounting Ethics	ACC 421	(4)
Internal Auditing	ACC 424	(4)

Not-For-Profit Accounting Career Emphasis			
			Units
Government Accor Mgmt Control in N	unting ot-for-Profit Organizations	ACC 426 ACC 428	(4) (4)

Taxation Career Emphasis		
		Units
Advanced Individual and Corporate Tax	ACC 432	(4)
Advanced Taxation	ACC 433	(4)
Tax Research and Communication	ACC 435	(4)

Select two or more courses (excluding the course selected from List A) for a total of 8 units. The number of units is indicated for each course in parenthesis.

## List B

Special Study for Upper-Division Students Consolidation and Foreign Currency Accounting International Accounting e-Business: Security, Risk Mgmt, and Control	ACC 400 ACC 403	(1-2)
Consolidation and Foreign Currency Accounting International Accounting	ACC 403	· · /
International Accounting		
0		(4)
e-Business: Security, Risk Mgmt, and Control	ACC 404	(4)
	ACC 405	(4)
Advanced Cost Accounting	ACC 412	(4)
Controllership	ACC 413	(4)
Forensic Accounting	ACC 418	(4)
Advanced Auditing	ACC 420	(4)
Accounting Ethics	ACC 421	(4)
Internal Auditing	ACC 424	(4)
Government Accounting	ACC 426	(4)
Mgmt Control in Not-for-Profit Organizatins	ACC 428	(4)
Advanced Individual and Corporate Tax	ACC 432	(4)
Advanced Taxation	ACC 433	(4)
Service Learning in Taxation	ACC 434	(2)
Tax Research and Communication	ACC 435	(4)
Internship in Accounting	ACC 441	(1-4)
Internship in Accounting	ACC 442	(1-4)
Internship in Public Accounting	ACC 443	(4)
Senior Project	ACC 461	(2)
Senior Project	ACC 462	(2)
Accounting Theory and Research	ACC 465	(4)
Special Topics for Upper Division Students	ACC 499	(1-4)
Special Topics for Upper Division Students	ACC 499A	(1-4)
Special Topics for Upper Division Students	ACC 499L	(1-4)
Law for Accountants	FRL 408	(4)