



California State Polytechnic University, Pomona  
Degree Curriculum Sheet

Plan (Major) BUSINESS ADMINISTRATION, B.S.  
Subplan/Option Accounting

Catalog Year 2017-2018  
Minimum Units Required 180

Name \_\_\_\_\_  
Student ID \_\_\_\_\_

**Required Core Courses**

Required of all business majors. A 2.0 cumulative GPA is required in core courses including subplan courses for the major in order to receive a degree in the major.

ACC 207/207A - Financial Accounting for Decision Making (4/1)  
ACC 208/208A - Managerial Accounting for Decision Making (4/1)  
CIS 310 - Management Information Systems (4)  
FRL 201 - Legal Environment of Business Transactions (4)  
FRL 300 - Managerial Finance I (3)  
FRL 301 - Managerial Finance II (3)  
IBM 301 - Principles of Marketing Management (4)  
MHR 301 - Principles of Management (4)  
MHR 318 - Organizational Behavior (4)  
TOM 301 - Operations Management (4)  
TOM 302 - Managerial Statistics (4)  
BUS 495 - Strategic Management (4)

**Total Units 48**

**Required Subplan/Option Core Courses**

ACC 304 - Introduction to Accounting Information Systems (4)  
ACC 307 - Cost Accounting (4)  
ACC 311 - Intermediate Accounting I (4)  
ACC 312 - Intermediate Accounting II (4)  
ACC 313 - Intermediate Accounting III (4)  
ACC 419 - Auditing Theory (4)  
ACC 431 - Taxation of Individuals (4)  
ACC 470 - Advanced Accounting Information Systems (4)

**Total Units 32**

**Elective Subplan/Option Core Courses**

Select one of the following Career Emphasis on the back side.  
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**

**Required Support Courses**

The following required support courses should be taken to satisfy the indicated GE Requirements to achieve the minimum units to degree listed at the top of this page.

CIS 101 - Introduction to Personal Computing (4) <sup>1</sup>  
ENG 130 - Freshman English II (4) (A3)  
STA 120 - Statistics with Applications (4) (B4)  
MAT 125 - Introductory Calculus for Business (4) (B4)  
EC 201 - Principles of Economics (4) (D2)  
EC 202 - Principles of Economics (4) (D2)

**Total Units 20-24**

**Other Major (Plan) Requirements**

<sup>1</sup>Computer proficiency must be demonstrated by satisfying one of the following three alternatives: 1) CIS 101, 2) Computer Proficiency Skills Test in Word, Excel, Access, and PowerPoint, or 3) an approved college course. There are no 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**

Select a sufficient number of courses so that the total from "Required Support", "GE", and "Unrestricted Electives" is at least 88 units.

The number of unrestricted elective units depends on whether or not ENG 130, STA 120 or MAT 125, and EC 201 or EC 202 are used for General Education. 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**

**Interdisciplinary General Education**

An alternate pattern for partial fulfillment of GE Areas A, C, D, and E available for students is the Interdisciplinary General Education (IGE) program. Students should see an advisor for specific GE coursework required by their major. Students must be exempt from or score at least 147 on the EPT to qualify for IGE. Please refer to the University Catalog General Education Program section for additional information.

**How IGE fulfills General Education Requirements:**

Year	Completion of IGE Courses	Satisfies GE Requirements
Freshman	IGE 120, IGE 121, IGE 122	A2 as well as any 2 courses from C1-C3
Sophomore	IGE 220, IGE 221, IGE 222	D1 (8 units) and D3
Junior	IGE 223, IGE 224	D2 and Area E

**Total Units 32**

**General Education Requirements**

**Area A Communication & Critical Thinking (12 units)**

1. Oral Communication
2. Written Communication
3. Critical Thinking

**Area B Mathematics & Natural Sciences (16 units)**

1. Physical Science
2. Biological Science
3. Laboratory Activity
4. Math/Quantitative Reasoning
5. Science & Technology Synthesis

**Area C Humanities (16 units)**

1. Visual and Performing Arts
2. Philosophy and Civilization
3. Literature and Foreign Language
4. Humanities Synthesis

**Area D Social Sciences (20 units)**

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 units)**

**Total Units 68**

**American Institutions**

Courses that satisfy this requirement may also satisfy GE Area D1

8

**American Cultural Perspectives Requirement**

Refer to the University Catalog General Education Program section for a list of courses that satisfy this requirement. Course may also satisfy major, minor, GE, or unrestricted elective requirements.

4

All persons who receive undergraduate degrees from Cal Poly Pomona must pass the Graduation Writing Test (GWT). The test must be taken by the quarter following completion of 120 units for undergraduates.

## 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

ACC 403 - Consolidation and Foreign Currency Accounting (4)  
ACC 405 - e-Business: Security, Risk Management, and Control (4)  
ACC 412 - Advanced Cost Accounting (4)  
ACC 413 - Controllershship (4)  
ACC 418 - Forensic Accounting (4)  
ACC 421 - Accounting Ethics (4)  
ACC 424 - Internal Auditing (4)

#### Public Accounting Career Emphasis

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

#### Not-For-Profit Accounting Career Emphasis

ACC 426 - Government Accounting (4)  
ACC 428 - Management Control in Not-for-Profit Organizations (4)

#### Taxation Career Emphasis

ACC 432 - Advanced Individual and Corporate Tax (4)  
ACC 433 - Advanced Taxation (4)  
ACC 435 - Tax Research and Communication (4)

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

### List B

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