

THE 126-HOUR ACCOUNTING MAJOR Prepares students for careers in industrial accounting, governmental accounting, and banking and finance. Students must complete the 150-hour optional public accounting track for careers as CPAs.

126 HOUR ACCOUNTING MAJOR

SUGGESTED SEQUENCE OF ACCOUNTING COURSES –

F A L L	C R E D I T S	S P R I N G	C R E D I T S
S O P H O M O R E Y E A R			
*ACCT 221 Financial Accounting & Lab	4	*ACCT 222 Managerial Accounting & Lab	4
		*ACCT 333 Accounting Information Sys.	4
		(soph. <i>or</i> jr. year)	
J U N I O R Y E A R			
ACCT 321 Intermediate Accounting 1	4	ACCT 322 Intermediate Accounting II	4
*ACCT 375 Cost Accounting	4	*ACCT 333 Accounting Information Sys.	4
		(soph. <i>or</i> jr. year)	
S E N I O R Y E A R			
*MGMT 341 Business Law <i>or</i> →	3	*MGMT 341 Business Law	3
^E ACCT 427 Advanced Accounting	4	^E ACCT 426 Corporate Tax and Research	4
^E ACCT 425 Individual Tax	4	^E ACCT 423 Auditing	4
^E ACCT 428 Gov't & Not-for-Profit Acct.	4	MAY TERM (jr. <i>or</i> sr. year)	
		^E ACCT 430 Ethics in Accounting	2
Offered All Year		Offered all year	
ACCT 361 Accounting Practicum I (recommended Jr. year)	4	ACCT 362 Accounting Practicum II	4
TOTAL HOURS POSSIBLE IN ACCOUNTING/LAW = 55			

CPA EXAM TOPICS (150-Hour Option)	CMA EXAM TOPICS (126-Hour Option)
1. (REG) Regulation: Law, Taxation, & Ethics	1. Economics, Finance, Management
2. (AUD) Auditing & Attestation	2. External Reporting, Auditing, and Tax**
3. (FAR) Financial Accounting & Reporting – Financial Reporting, Government and Not-for-Profit Accounting	3. Ethics and Cost Accounting
4. (BEC) Business Environment & Concepts, Econ, Finance, IT, Cost Acct.	4. Information Systems/Quantitative Methods

*These five accounting classes (bolded ones) and Business Law are recommended for Management majors interested in an accounting minor and who are possible CMA candidates, and are interested in a career in Banking, Finance or Cost Accounting.

*Part 2 will be waived if you have already passed all four parts of the CPA exam.

^E Minimum of 10 hours of 400-level electives are required; ACCT 423, 425, 427, and 428 are required by the MACPA for those intending to take the CPA exam in Michigan. See 150 Hour option.

Recommended Non-Business Electives:	Writing Skills:
Computer Skills:	+ENG 214 Business Writing (sophomore or junior year)
+CSCI 140 Business Computing (freshmen or sophomore year)	Quantitative Skills:
Communication Skills:	MATH 131 & 132 Calculus (If contemplating graduate school)
+COMM 140 Public Presentation	Analytical Skills:
COMM 160 Analytical Skills in Communication	PHIL 201 Logic
COMM 210 Interpersonal Communication	
COMM 220 Task Group Leadership	
COMM 335 Leadership Skills and Perspectives	

+Required to sit for the CPA exam