

# Major Requirements in Accounting

## Requirements for Business Administration Pre-Professions Program (BAPP)

**54 credit hours**

<b>Communication Courses (11 credit hours):</b> <a href="http://cba.k-state.edu/current-students/curriculum/index.html">http://cba.k-state.edu/current-students/curriculum/index.html</a>				
<u>Course Number</u>	<u>Course Title</u>	<u>Prerequisites</u>	<u>Credit hours</u>	<u>Grade</u>
<input type="checkbox"/> COMM 105	Public Speaking IA		2	
<i>Note: Automatic course substitution for COMM 105 is COMM 106</i>				
<input type="checkbox"/> ENGL 100	Expository Writing I		3	
<input type="checkbox"/> ENGL 200	Expository Writing II	Pr.: ENGL 100, 30 credit hours	3	
<input type="checkbox"/> ENGL 417	Written Comm. for the Workplace	Pr.: ENGL 200, 60 credit hours	3	
<b>Quantitative Courses (18 credit hours)</b>				
<input type="checkbox"/> MATH 100	College Algebra	Pr.: see <a href="http://cba.k-state.edu/mathpolicy">http://cba.k-state.edu/mathpolicy</a>	3	
<input type="checkbox"/> MATH 205	General Calculus & Linear Algebra	Pr.: MATH 100 or placement test	3	
<i>Note: Automatic course substitution for MATH 205 is MATH 220.</i>				
<input type="checkbox"/> STAT 350	Bus. & Econ. Stat I	Pr.: MATH 100	3	
<i>Note: Automatic course substitution for STAT 350 is STAT 325, STAT 340, or STAT 510.</i>				
<input type="checkbox"/> STAT 351	Bus. & Econ. Stat II	Pr.: STAT 350	3	
<input type="checkbox"/> ECON 110	Prin. of Macroeconomics		3	
<input type="checkbox"/> ECON 120	Prin. of Microeconomics		3	
<i>Note: Automatic course substitution for ECON 120 is AGECE 120.</i>				
<b>Non-Business Courses (16 credit hours) – fulfills 5 of the K-State 8 requirements</b>				
<b>Note:</b> Select one course from each category. Remaining 3 K-State 8 requirements will be met through other general and business core requirements. Use K-State 8 for Business Students worksheet at <a href="http://cba.k-state.edu/current-students/curriculum/index.html">http://cba.k-state.edu/current-students/curriculum/index.html</a>				
<input type="checkbox"/>		<i>Aesthetic Experience and Interpretive Understanding</i>	3	
<input type="checkbox"/>		<i>Global Issues and Perspectives</i>	3	
<input type="checkbox"/>		<i>Human Diversity within the U.S.</i>	3	
<input type="checkbox"/>		<i>Natural and Physical Sciences with lab</i>	4	
<input type="checkbox"/>		<i>Historical Perspectives</i>	3	
<b>Thematic Sequence (9 credit hours):</b> <a href="http://cba.k-state.edu/current-students/curriculum/index.html">http://cba.k-state.edu/current-students/curriculum/index.html</a>				
This requirement can be met in several ways:				
<ol style="list-style-type: none"> <li>1. Completion of related courses from an academic department exclusive of the CBA               <ul style="list-style-type: none"> <li>* Six-credit hours must be 300-level or higher; or three-credit hours at 300-level or higher and one course requiring a prerequisite also used within the sequence.</li> </ul> </li> <li>2. Completion of a major or secondary major outside of the College of Business Administration.</li> <li>3. Completion of a minor outside of the College of Business Administration, with at least 9 hours of non-business courses that are not a part of the requirements of the student's major.</li> <li>4. Completion of a Certificate outside of the College of Business Administration.</li> <li>5. Completion of 9 hours of level 4 and higher courses in a single foreign language (English Language Program courses cannot be used to fulfill the thematic sequence requirement).</li> </ol>				
<input type="checkbox"/>			3	
<input type="checkbox"/>			3	
<input type="checkbox"/>			3	

## Requirements for Business Core

**30 credit hours**

**Business Core Courses (30 credit hours):** - <http://cba.k-state.edu/current-students/curriculum/index.html>

*Note: 2.5 GPA must be earned in all Business Core courses in order to graduate*

<u>Course Number</u>	<u>Course Title</u>	<u>Prerequisites</u>	<u>Credit hours</u>	<u>Grade</u>
<input type="checkbox"/> GENBA 101	Business Orientation	Pr.: None	0	
<input type="checkbox"/> GENBA 110	Business Foundations	Pr.: None	3	
<input type="checkbox"/> GENBA 166	IT Skills Proficiency Exam	Pr.: None	0	
<input type="checkbox"/> ACCTG 231	Accounting for Business Operations	Pr.: MATH 100 and GENBA 110 or sophomore standing	3	
<input type="checkbox"/> ACCTG 241	Accounting for Investing & Financing	Pr.: ACCTG 231	3	
<input type="checkbox"/> FINAN 450	Principles of Finance	Pr.: ACCTG 231, ECON 120 and STAT 350	3	
<input type="checkbox"/> MKTG 400	Intro to Marketing	Pr.: ECON 110 or 120	3	
<input type="checkbox"/> MANGT 366	Info. Technology for Business	Pr.: GENBA 166	3	
<input type="checkbox"/> MANGT 420	Management Concepts	Pr.: None	3	
<input type="checkbox"/> MANGT 421	Intro to Operations Management	Pr.: STAT 350	3	
<input type="checkbox"/> MANGT 595	Business Strategy	Pr.: FINAN 450, MANGT 420, MKTG 400, and 90 credit hours (CBA majors only)	3	
<input type="checkbox"/> MANGT 596	Business Ethics and Corporate Citizenship	Pr.: FINAN 450, MANGT 420, MKTG 400, and 90 credit hours (CBA majors only)	3	

**Major Field Requirements (24 credit hours)** \*2.5 GPA must be earned in all Accounting Major courses in order to graduate

**Course typically offered:** (F) = Fall, (S) = Spring, (F,S) = Fall and Spring, (F or S) = Fall or Spring, (D) = Sufficient Demand

<input type="checkbox"/> ACCTG 331	Acctg. Processes & Controls	F, S	Pr.: ACCTG 241	4	
<input type="checkbox"/> ACCTG 342	Taxation I	F, S	Pr.: ACCTG 331 OR (ACCTG 241 and 90 credit hours)	3	
<input type="checkbox"/> ACCTG 641	Acctg. Theory & History	F, S	Pr.: ACCTG 331	3	
<input type="checkbox"/> ACCTG 432	Managerial Reporting	F, S	Pr.: ACCTG 331, MANGT 421	3	
<input type="checkbox"/> ACCTG 433	Financial Reporting	F, S	Pr.: ACCTG 331	3	
<input type="checkbox"/> ACCTG 434	Acctg. for Not-For-Profit Entities	F, S	Pr.: ACCTG 641	2	
<input type="checkbox"/> ACCTG 442	Auditing I	F, S	Pr.: ACCTG 433, (ACCTG majors only)	3	
<input type="checkbox"/> ACCTG 642	Acctg. Research and Communication	F, S	Pr.: ACCTG 342, ACCTG 433 and ACCTG 442 (ACCTG 442 and ACCTG 642 may be taken concurrently), (Accounting majors only)	3	

**Economics Electives (6 credit hours):** see <http://cba.k-state.edu/current-students/curriculum/index.html>

<input type="checkbox"/> ECON		3	
<input type="checkbox"/> ECON		3	

*Note: Economics electives must be selected from economics course offerings numbered 500 or above (Excluding ECON 505) in consultation with the student's academic advisor.*

**Unrestricted Electives (12 credit hours)**

<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			

*Note: An unrestricted elective may be any course numbered 100 or above offered for credit by a University department.*

# Sample Accounting LRP

Semester 1		
MATH 100	College Algebra	3
ECON 110	Macroeconomics	3
GENBA 101	Business Orientation	3
GENBA 110	Business Foundations	3
GENBA 166	IT Skills Proficiency Exam	0
ENGL 100	Expository Writing I	3
K-STATE 8	Aesthetic Experience and Interpretive Understanding*	3
		15
Semester 3		
STAT 350	Business and Economic Statistics I	3
ACCTG 241	Accounting for Investing and Financing	3
MANGT 420	Management Concepts	3
COMM 105	Public Speaking IA	2
K-STATE 8	Natural and Physical Sciences w/ lab*	4
		15
Semester 5		
MKTG 400	Introduction to Marketing	3
ACCTG 342	Taxation I	3
ACCTG 641	Accounting Theory and History	3
MANGT 421	Introduction to Operations Management	3
K-STATE 8	Historical Perspectives*	3
		15
Semester 7		
MANGT 596	Business Ethics and Corporate Citizenship Capstone	3
ACCTG 434	Accounting for Not-For-Profit Entities	2
ACCTG 442	Auditing I	3
THEM SEQ	Thematic Sequence	3
ELECTIVE	Unrestricted Elective**	3
ELECTIVE	Unrestricted Elective**	3
		17
*Must be taken outside the College of Business Administration.		
**Any course offered by the university 100-level or above.		

Semester 2		
MATH 205	General Calculus and Linear Algebra	3
ECON 120	Microeconomics	3
ACCTG 231	Accounting for Business Operations	3
MANGT 366	Information Technology for Business	3
K-STATE 8	Global Issues and Perspectives*	3
		15

Semester 4		
STAT 351	Business and Economic Statistics II	3
ACCTG 331	Accounting for Processes and Controls	4
FINAN 450	Principles of Finance	3
ENGL 200	Expository Writing II	3
K-STATE 8	Human Diversity within the U.S.*	3
		16

Semester 6		
ACCTG 432	Managerial Reporting	3
ACCTG 433	Financial Reporting	3
ECON 500+	Economics Elective	3
ENGL 417	Written Communication for the Workplace	3
THEM SEQ	Thematic Sequence	3
ELECTIVE	Unrestricted Elective**	3
		18

Semester 8		
MANGT 595	Business Strategy Capstone	3
ACCTG 642	Accounting Research and Communication	3
ECON 500+	Economics elective	3
THEM SEQ	Thematic Sequence	3
ELECTIVE	Unrestricted Elective**	3
		15

<b>Total credit hours</b>	<b>126</b>
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## Accounting GPA Specifics:

- Applicants for admission to the accounting major will be accepted upon completion of a minimum of 45 credit hours with a K-State cumulative GPA of 3.0 or above
- Students admitted to the major will be placed on a one semester probation if they fail to make satisfactory progress in their program or fail to maintain a cumulative GPA of 2.5 or above in their accounting courses
- Only **ONE** probationary semester is permitted per student during their academic career
- A student will be denied continued enrollment in the major if they fail to remove the deficiency during the one semester probationary period
- Students dismissed from the major are required to have a 2.5 GPA in ALL accounting courses in order to return to the accounting major

## CPA/CMA Notes:

- Students preparing to sit for the Certified Public Accountant (CPA) examination in the State of Kansas must complete at least 150 hours of college credit including two courses in legal aspects of business or business law.
- Students preparing to sit for the Certified Management Accounting (CMA) examination are advised to elect the following courses: MANGT 520 (Organizational Behavior) and ECON 520 (Intermediate Microeconomics).

## Sample LRP for Concurrent B.S.B.A with Major in Accounting/Master of Accountancy

Semester 1			Semester 2		
MATH 100	College Algebra	3	MATH 205	General Calculus and Linear Algebra (or summer)	3
ECON 110	Macroeconomics	3	ECON 120	Microeconomics	3
GENBA 101	Business Orientation	0	ACCTG 231	Accounting for Business Operations	3
GENBA 110	Business Foundations	3	K-STATE 8	Natural and Physical Sciences w/ lab * (or summer)	4
GENBA 166	IT Skills Proficiency Exam	0	K-STATE 8	Global Issues and Perspectives*	3
ENGL 100	Expository Writing I	3	COMM 105	Public Speaking IA	2
K-STATE 8	Aesthetic Experience and Interpretive Understanding*	3			18
		15			
Semester 3			Semester 4		
STAT 350	Business and Economic Statistics I	3	STAT 351	Business and Economic Statistics II	3
ACCTG 241	Accounting for Investing and Financing	3	ACCTG 331	Accounting for Processes and Controls	4
MANGT 420	Management Concepts	3	FINAN 450	Principles of Finance	3
MANGT 366	Information Technology for Business	3	THEM SEQ	Thematic Sequence	3
ENGL 200	Expository Writing II	3	K-STATE 8	Human Diversity within the U.S.*	3
		15			16
Semester 5			Semester 6		
MKTG 400	Introduction to Marketing	3	ACCTG 432	Managerial Reporting	3
ACCTG 342	Taxation I	3	ACCTG 433	Financial Reporting	3
ACCTG 641	Accounting Theory and History	3	ACCTG 434	Accounting for Not-For-Profit Entities	2
MANGT 421	Introduction to Operations Management	3	ENGL 417	Written Communication for the Workplace	3
K-STATE 8	Historical Perspectives* (or summer)	3	THEM SEQ	Thematic Sequence	3
THEM SEQ	Thematic Sequence course	3	ECON 500+	Economics Elective	3
		18		<b>APPLY FOR MAcc PROGRAM</b>	17
Semester 7			Semester 8		
MANGT 596	Business Ethics and Corporate Citizenship Capstone	3	ELECTIVE	Unrestricted elective – MAcc course	3
MANGT 595	Business Strategy Capstone	3	ELECTIVE	Unrestricted elective – MAcc course	3
ACCTG 442	Auditing I	3	ELECTIVE	Unrestricted elective – MAcc course	3
ACCTG 642	Accounting Research and Communication	3			9
ECON 500+	Economics Elective (or summer)	3			
ELECTIVE	Unrestricted Elective – Mangt 390 Business Law (recommended)	3			
		18			

<b>Total credit hours</b>	<b>126</b>
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\*Must be taken outside the College of Business Administration.

**Note:** 9 credits of MAcc program can be used as Unrestrictive Electives in Undergraduate Major in Accounting

**Applying for Concurrent MAcc program**  
Must have minimum 3.4 GPA in all Accounting Courses; minimum 3.0 overall GPA; and completed ACCTG 331, ACCTG 641, and one of the following: ACCTG 342, ACCTG 432, or ACCTG 433.

**Note:** Courses for Semester 8 are determined in an advising session with **John Morris, Associate Professor and Director of MAcc Program**. Students may complete one additional MAcc course that will not overlap with the undergraduate requirements for a total of 12 credit hours.

MAcc program offers four tracks specializing in two targeted at CPA firms and two targeted at Industry firms.

