

BUSINESS ADMINISTRATION

Accounting Option

- This worksheet is intended for supplemental use only. The University will use your Academic Requirements Report (ARR) to track your graduation requirements, including those for your major. Please continue to check your ARR for accuracy.
- If your ARR requires a correction, please submit an [ARR Correction Form](#).
- Your [Degree Planner](#) (in [mysusm.edu](#)) will display the following requirements in the University’s recommended sequence.
- All courses used for the major and preparation for the major must be completed with a grade of C (2.0) or higher.
- The Lower-division Pre-Business Core must be completed with a minimum GPA of 2.65 or higher.
- Upon verification of successful completion of the pre-business core requirements, a student will be accepted in the Business Program (i.e., attain business status).
- Transfer credit for upper-division Accounting courses will not be accepted from any institution outside of CSUSM.
- Accounting courses can be attempted a total of only two times. Exceptions can be made on a case-by-case basis if a student submits a petition that explains what happened.

LOWER-DIVISION PRE-BUSINESS CORE (24 UNITS)

*The lower-division Pre-Business Core is a prerequisite for “Business Status” and upper-division Business courses.

✓	Course	Units
<input type="checkbox"/>	ACCT 201 ⁺ : Introduction to Financial Accounting	3
<input type="checkbox"/>	ACCT 202 ⁺ : Introduction to Managerial Accounting (*ACCT 201)	3
<input type="checkbox"/>	BUS 202 ⁺ : Introduction to Business Law	3
<input type="checkbox"/>	BUS 203 ⁺ : Business Writing	3
<input type="checkbox"/>	BUS 204 ⁺ : Business Statistics (*sophomore standing)	3
<input type="checkbox"/>	ECON 201: Principles of Microeconomics	3
<input type="checkbox"/>	ECON 202: Principles of Macroeconomics	3
<input type="checkbox"/>	MATH 132: Survey of Calculus (*passing score on calculus readiness diagnostic, MATH 105, 115 or 125)	3

FOUNDATIONS OF BUSINESS COURSES (12 UNITS)

✓	Course	Units
<input type="checkbox"/>	BUS 300: Business Professional Development (*sophomore standing)	2
<input type="checkbox"/>	BUS 302: Foundations of Business Environments	2
<input type="checkbox"/>	BUS 322 [#] : Introduction to Data Analytics	2
<input type="checkbox"/>	MGMT 302 [#] : Foundations of Organizational Behavior	2
<input type="checkbox"/>	MKTG 302 [#] : Foundations of Marketing	2
<input type="checkbox"/>	OM 302 [#] : Foundations of Operations Management (*BUS 204 or 304)	2

*prerequisite; ^pre/co-requisite; ^Soffered Spring semesters only; ^Foffered Fall semesters only;

⁺course(s) taken more than 10 years ago will not be accepted;

[#] equivalent 4-unit course can be substituted for 2-unit course; excess units cannot count toward Electives

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CORE COURSES (26 UNITS)

✓ <input type="checkbox"/>	Course	Units
<input type="checkbox"/>	ACCT 301: Intermediate Accounting I (*Pass the Financial Accounting Knowledge Test {KAT 301})	4
<input type="checkbox"/>	ACCT 302: Intermediate Accounting II (*ACCT 301)	2
<input type="checkbox"/>	ACCT 306: Cost Accounting (*ACCT 301)	4
<input type="checkbox"/>	ACCT 307: Tax Accounting (*ACCT 301)	4
<input type="checkbox"/>	ACCT 308: Accounting Information and Systems (*ACCT 301)	4
<input type="checkbox"/>	ACCT 416: Auditing (*ACCT 302, 306, 308)	4
<input type="checkbox"/>	FIN 304: Introduction to Corporate Finance	4

ELECTIVES (8 UNITS)

Select 8 units from the following:

- ACCT 406^S: Cost Management, Measurement, and Control (2) (*ACCT 306)
- ACCT 407^F: Advanced Tax Accounting (2) (*ACCT 302, 307)
- ACCT 421^F: Financial Accounting in Government and Non-Profit Organizations (2) (*ACCT 302, 307)
- ACCT 422^S: Advanced Accounting (2) (*ACCT 302, 307)
- ACCT 423^F: International Accounting (2) (*ACCT 302, 306, 307)
- ACCT 424^S: Accounting Ethics (3) (*ACCT 302, 306, 307; ^ACCT 416)
- ACCT 481-484: Selected Topics in Accountancy (1-4) (*prerequisites vary)
- ACCT 498A: Independent Study in Accountancy (1) (*instructor consent)

✓ <input type="checkbox"/>	Course	Units
<input type="checkbox"/>		
<input type="checkbox"/>		
<input type="checkbox"/>		
<input type="checkbox"/>		
<input type="checkbox"/>		

CAPSTONE AND SENIOR EXPERIENCE (5 UNITS)

✓ <input type="checkbox"/>	Course	Units
<input type="checkbox"/>	BUS 442: Business Strategy (*BUS 302)	2
<input type="checkbox"/>	BUS 495: Senior Experience (*BUS 300, 302, 322, FIN 304, ACCT 301, OM 302, MGMT 302, MKTG 302; ^BUS 442)	3

*prerequisite; ^pre/co-requisite; ^Soffered Spring semesters only; ^Foffered Fall semesters only;

+course(s) taken more than 10 years ago will not be accepted;

equivalent 4-unit course can be substituted for 2-unit course; excess units cannot count toward Electives