

## BUSINESS ADMINISTRATION MAJOR ACCOUNTANCY OPTION CHECKLIST

Total Accountancy Option Units-55  
Minimum Total Units to Graduate-124

### FOUNDATIONS OF BUSINESS COURSES (12 UNITS):

Course #	Course Name	Units	Grade	Sem	Comments	Need	IP	Met
BUS 302*	Foundations of Business Environments	2						
BUS 304*	Data Analysis	4			Prerequisite for OM 302			
MGMT 302*^	Foundations of Management	2						
MKTG 302*^	Foundations of Marketing	2						
OM 302*^	Foundations of Operations Management	2			(Previously HTM 302)			

\*Prerequisite for Capstone and Senior Experience.

^Equivalent 4 unit course can be substituted for this 2-unit course; however, the excess units cannot count toward ACCT elective credit.

### ACCOUNTANCY CORE COURSES (26 UNITS):

Course #	Course Name	Units	Grade	Sem	Comments	Need	IP	Met
ACCT 301*	Intermediate Accounting I	4			Prerequisite for ACCT 308			
ACCT 302	Intermediate Accounting II	2						
ACCT 306	Cost Accounting	4						
ACCT 307	Tax Accounting	4						
ACCT 308	Accounting Information & Systems	4						
ACCT 416	Auditing	4						
FIN 304*	Introduction to Corporate Finance	4						

\*Prerequisite for Capstone and Senior Experience.

### ACCOUNTANCY ELECTIVES (8 UNITS):

#### CHOOSE 8 UNITS FROM THE FOLLOWING:

Course #	Course Name	Units	Grade	Sem	Comments	Need	IP	Met
ACCT 406	Cost Mgmt, Measurement, & Control (M,N)**	2						
ACCT 407	Advanced Tax Accounting (F,M,N,T)**	2						
ACCT 420	Managerial Accounting in Government & Non-Profit Organizations (N)**	2						
ACCT 421	Financial Accounting in Government & Non-Profit Organizations (N)**	2						
ACCT 422	Advanced Accounting (F)**	2						
ACCT 423	International Accounting (F,M)**	2						
ACCT 481-5	Selected Topics in Accountancy	1-4						
ACCT 498	Independent Study in Accountancy	1-4						

\*\*Recommended for following career areas:

F = Financial/Public Accounting

M = Management Accounting

N = Not-for-profit/Government Accounting

T = Tax Accounting

Check course descriptions in General Catalog for prerequisites.

**CAPSTONE (4 UNITS):**

Course #	Course Name	Units	Grade	Sem	Comments	Need	IP	Met
<b>BUS 444</b>	<b>Strategic Management</b>	<b>4</b>			To be taken prior to Senior Experience.			

**SENIOR EXPERIENCE (5 UNITS):**

(BUS 492 & BUS 493 is a two-course sequence taken in the same semester.)

Course #	Course Name	Units	Grade	Sem	Comments	Need	IP	Met
<b>BUS 492</b>	<b>Problem Assessment and Critical Thinking</b>	<b>1</b>			1 <sup>st</sup> part of Senior Experience			
<b>BUS 493</b>	<b>Problem Analysis and Implementation</b>	<b>4</b>			2 <sup>nd</sup> part of Senior Experience			

**Accounting** has often been called “the language of business.” Through its accounting system an organization records its transactions and communicates its performance. The accountancy curriculum at CSUSM is designed, in part, to prepare students for careers in public accounting, including qualification to sit for the CPA examination. It also has the flexibility and provides sufficient electives to prepare students for careers in managerial accounting or governmental accounting, not-for-profit accounting, and other business-related areas.