

### Suggested Course Sequence for Accounting Option

IMPORTANT NOTE: The following semester schedules are intended only for full-time students who do not have significant non-academic responsibilities. Any non-academic commitments that significantly detract from a student's ability to devote the time, effort, and thought to his/her academic work during a particular semester must be reflected in a commensurate reduction in course-load from the respective schedules below. Otherwise, the likelihood of failing one or more classes (and under-achieving in most, if not all, of the rest) is great.

Semester 1	Course	Units	Prerequisites	Type
ACCT 301	Intermediate Accounting I	4	ACCT 201, ACCT 202	Required
ACCT 306	Cost Accounting	4	ACCT 201, ACCT 202	Required
BUS 304	Data Analysis	4		Required
BUS 302	Foundation of Business Environment	2		Required
MGMT 302	Foundation of Management	2		Required
	<b>Total Units</b>	<b>16</b>		
<b>Semester 2</b>				
ACCT 302	Intermediate Accounting II	2	ACCT 301	Required
ACCT 307	Tax Accounting	4	ACCT 201, ACCT 202	Required
FIN 304	Introduction to Corporate Finance	4		Required
MKTG 302	Foundation of Marketing	2		Required
OM 302	Foundation of Operation Management	2	BUS 304	Required
GE	BB/CC/DD	3		Required
	<b>Total Units</b>	<b>17</b>		
<b>Semester 3</b>				
ACCT 308	Accounting Information Systems	4	ACCT 301	Required
ACCT	Accounting Elective	2	Refer to the table below	Elective
ACCT	Accounting Elective	2	Refer to the table below	Elective
ACCT	Accounting Elective	2	Refer to the table below	Elective
BUS 444	Strategy Management	4	See CSUSM General Catalog	Required
GE	BB/CC/DD	3		Required
	<b>Total Units</b>	<b>17</b>		
<b>Semester 4</b>				
ACCT 416	Auditing	4	ACCT 301, ACCT 308, BUS 304	Required
ACCT	Accounting Elective	2	Refer to the table below	Elective
BUS 492	Problem Assessment	1		Required
BUS 493	Problem Analysis	4		Required
GE	BB/CC/DD	3		Required
	<b>Total Units</b>	<b>14</b>		

#### Accounting Electives

ACCT 407	Advanced Tax	2	ACCT 307	Elective
ACCT 421	Government Accounting	2	ACCT 301	Elective
ACCT 422	Advanced Accounting	2	ACCT 301	Elective
ACCT 423	International Accounting	2	ACCT 302 (Suggested)	Elective
ACCT 481-5	Selected Topics in Accountancy	1-4		Elective

Note: Students are strongly encouraged to take ACCT 302, ACCT 308 and BUS 304 before enrolling in ACCT 416.