

<b>Foundations for Success<sup>1</sup></b>		<b>5 courses</b>
FDS100	Falcon Discovery Seminar	3 cr.
CS100	Solving Business Problems with Information Technology	3 cr.
MA105, 105L or 107, 107L, 131, 131L	Mathematical Sciences	3 cr.
EMS101, 101L or 102, 102L	Critical Reading and Writing	3 cr.
EMS104 or EMS105	Multimodal Communication	3 cr.

<b>MAJOR: Accounting<sup>1</sup></b>		<b>9 courses</b>
AC201	Preparing and Interpreting Financial Statements	3 cr.
AC215	Performance Measurement <sup>5</sup>	3 cr.
AC310	Cost Management	3 cr.
AC311	Financial Accounting & Reporting I	3 cr.
AC312	Financial Accounting & Reporting II	3 cr.
AC340	Accounting Information Systems	3 cr.
AC350	Federal Taxation	3 cr.
AC470 or AC472	Financial Statement Auditing or Internal Auditing	3 cr.
AC	Accountancy Elective <sup>2</sup>	3 cr.

<b>Business Dynamics<sup>1,4,5</sup></b>		<b>6 courses</b>
LA100	Business Law	3 cr.
EC111	Principles of Microeconomics	3 cr.
ST113	Business Statistics	3 cr.
AC115	Financial Reporting and Analysis	3 cr.
MG116	Human Dynamics in Organizations	3 cr.
FI118	Introduction to Finance	3 cr.

<b>The Business Environment<sup>1,5</sup></b>		<b>2 courses</b>
CS305	Business Processes and Systems	3 cr.
MG300	Strategic Management	3 cr.

***For the most up-to-date requirements, please refer to your Degreeworks Audit.***

<b>Context &amp; Perspectives<sup>1</sup></b>		<b>6 courses</b>
<i>See notes on page two</i>		
<b>Institutions and Power</b>		3 cr.
<b>Values, Ethics and Society</b>		3 cr.
<b>Scientific Inquiry</b>		3 cr.
<b>Race, Gender and Inequality</b>		3 cr.
<b>Culture, Change, and Behavior</b>		3 cr.
<b>Globalization</b>		3 cr.

<b>Elective Requirements<sup>3</sup></b>		<b>12 courses</b>
	Arts & Science Elective	3 cr.
	Arts & Science Elective	3 cr.
	Arts & Science Elective	3 cr.
	Arts & Science Elective	3 cr.
	Arts & Science Elective	3 cr.
	Unrestricted Elective	3 cr.
	Unrestricted Elective	3 cr.
	Unrestricted Elective	3 cr.
	Unrestricted Elective	3 cr.
	Unrestricted Elective	3 cr.
	Unrestricted Elective	3 cr.
	Unrestricted Elective	3 cr.
	Unrestricted Elective	3 cr.

<b>Intensive Requirements</b>	
	Communication

<b>Notes:</b>

**Prerequisite/Corequisite Structure**

<b>Courses</b>	<b>Prerequisite/Corequisite</b>
AC201	AC115
AC215	AC115 and (Pre- or Co-Req) EMS104 or EMS105
AC310	AC201 and AC215 <sup>6</sup>
AC311	AC201
AC312	AC311
AC340	AC215
AC350	AC201
AC470 or AC472	AC470 (AC311 and AC340) or AC472 (AC340)
AC Elective	Vary by course

**Footnotes:**

<sup>1</sup>These courses may not be taken as Pass/Fail.

<sup>2</sup>Any 3-credit AC course, not otherwise required, can fulfill the AC elective. Major electives should be selected in consultation with a faculty mentor in the Accounting Department.

<sup>3</sup>The Electives Guidelines are available in the Academic Catalogue.

<sup>4</sup>These courses comprise the Business Administration Minor.

<sup>5</sup>These courses along with the following courses: EC112, MG215, MK250, and MG313 are required to complete the Business Administration Major.

<sup>6</sup>Beginning Spring 2025

**Additional Notes:**

<b>Context &amp; Perspectives</b>
<ul style="list-style-type: none"> <li>▪ <b>Students must take 1 course in each of the 6 themes</b> of Context and Perspectives. Courses are unique to each theme; no course can satisfy more than one theme.</li> <li>▪ <b>No more than two (2) courses may be taken from any one academic department</b>, including departments with two or more course designators, for example, Natural and Applied Sciences (NAS, PSY).</li> <li>▪ <b>Any number of courses</b> can be shared with majors or minors, but a single course cannot count for both a major and a minor. Additionally, a single course may not count in more than one minor.</li> <li>▪ Courses that satisfy the Contexts &amp; Perspective requirements <b>may not satisfy any of the required Arts and Science electives.</b></li> <li>▪ Context and Perspective courses <b>may count for the Modern Language requirement for BA majors.</b></li> <li>▪ Context and Perspective courses <b>may not count for Arts and Science or Unrestricted electives for both BA and BS majors.</b></li> </ul>
<b>Course Sharing Rules</b>
<ul style="list-style-type: none"> <li>▪ <b>Up to three courses</b> may be shared across different majors.</li> <li>▪ <b>No courses</b> may be shared between any major and any minor.</li> <li>▪ <b>No courses</b> may be shared between any minors.</li> <li>▪ <b>A single course</b> of any kind can be shared up to three times:                             <ul style="list-style-type: none"> <li>○ Example 1: If a student has three majors, a single course can count for all three majors.</li> <li>○ Example 2: If a student has two majors, a single course could count for a Context &amp; Perspectives course and both majors.</li> </ul> </li> </ul>

**A Note on CPA (Certified Public Accountant) Requirements:**

While the CPA requirements in Massachusetts are likely representative of many licensing jurisdictions, students planning to take the CPA exam need to be aware of the specific educational requirements of the jurisdiction in which they intend to sit for the exam. Visit the National Association of State Boards of Accountancy [website](#) for the specific requirements in every state in the U.S. The state of Massachusetts requires 120 hours (21 in accountancy) of education in order to take the CPA exam. The courses required for the accountancy degree satisfy the requirements to take the CPA exam in Massachusetts.

The requirements for the undergraduate degree in accountancy do not satisfy all requirements for CPA licensure. Among other requirements, an individual must complete a total of 150 hours (30 in accountancy) of education, in addition to passing the exam, to become a licensed CPA. **Students interested in CPA preparation should consult a faculty accounting advisor.**