

# 2021-2022 Degree Requirement Summary

## B.S. IN ACCOUNTANCY

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

### General Education Requirements

- IT 101** Information Technology
- EXP 1** \_\_\_\_\_ Expository Writing I<sup>1</sup>
- EXP 2** \_\_\_\_\_ Expository Writing II<sup>1</sup>
- \_\_\_\_\_ Literature/Cinema/EMS<sup>2</sup>
- MA** \_\_\_\_\_ Mathematical Science I<sup>3</sup>
- MA** \_\_\_\_\_ Mathematical Science II<sup>3</sup>
- NASC** \_\_\_\_\_ Natural Science (4 credits)
- GLS** \_\_\_\_\_ Global Studies: **GLS 100, 101, 102, 105 or 116**
- HI** \_\_\_\_\_ History
- PH 101** Problems of Philosophy
- PS/SO** \_\_\_\_\_ Behavioral Science
- EC 111** Principles of Microeconomics
- EC 112** Principles of Macroeconomics
- FS 111** First Year Seminar (1 credit)

### Business Core Requirements

- GB 110** Legal and Ethical Environment of Business
- GB 112** Tools and Concepts in Accounting and Finance
- GB 212** Practice and Applications in Accounting and Finance
- GB 213** Business Statistics
- GB 214** Marketing-Operations Fundamentals
- GB 215** Human Behavior and Organizations
- GB 310** Integrated Business Project
- GB 320** General Business Field Project
- GB 410** Global Strategy

### Major Requirements<sup>4</sup>

- AC 310** Cost Management
- AC 311** Financial Accounting and Reporting I
- AC 312** Financial Accounting and Reporting II
- AC 340** Accounting Information Systems
- AC 350** Federal Taxation
- AC 412** Advanced Accounting
- AC 470** Financial Statement Auditing or  
or **472** Internal Auditing
- AC** \_\_\_\_\_ AC Elective<sup>5</sup>

### Electives<sup>6</sup>

- MA/NASE** \_\_\_\_\_ Math or Natural Science Elective
- \_\_\_\_\_ Humanities/Social Science Elective
- \_\_\_\_\_ Business Related Elective
- \_\_\_\_\_ Arts and Science Elective
- \_\_\_\_\_ Arts and Science Elective
- \_\_\_\_\_ Arts and Science Elective
- \_\_\_\_\_ Arts and Science Elective
- \_\_\_\_\_ Arts and Science Elective
- \_\_\_\_\_ Unrestricted Elective
- \_\_\_\_\_ Unrestricted Elective

### Course Focus Requirements

- Communication Intensive/Major (**AC 340**)
- Communication Intensive (C)
- U.S. Diversity Intensive (D)
- International Intensive (I)

#### Total credits required 122

Note: Transfer students with at least 15 credits in transfer will complete 121 credits.

All courses are 3 credits unless otherwise indicated.

Office Notes:

**IMPORTANT NOTICE!** Students are responsible for understanding all university policies, procedures and requirements. Such information can be found in the Undergraduate Course Catalogue, Registrar's website, and the Student Handbook. Please be aware that overall and major averages must be at least 2.000 for graduation. This information is to help the student in monitoring progress toward the degree. Responsibility for meeting all degree requirements rests with the student.

# ACCOUNTANCY (AC)

The Accountancy curriculum at Bentley enables students to develop an understanding of accounting principles and their application to management situations. Building on the General Education and Business Core requirements, Accountancy majors at Bentley focus on auditing, cost accounting, tax, financial accounting and the use of information technology in accounting functions. All Accountancy majors acquire a core technical knowledge, including training in computer applications, so that they may understand the design, implementation and review of a fully automated accounting system. An internship, offered to qualified students, provides a way for high achieving students to gain valuable work experience, which in turn can lead to greater job opportunities.

## Prerequisite/Corequisite Structure

COURSES	PREREQUISITES
AC 310	GB 212
AC 311	GB 212
AC 312	AC 311
AC 340	GB 310 (*CPR)
AC 350	GB 212
AC 412	AC 312 (*CPR)
AC 470	AC 311 and AC 340
AC 472	AC 340
AC Elective	vary by course

\*CPR = Co- or Prerequisite

- AC 311 is a prerequisite or corequisite for many courses in the major and is also one of the more difficult courses to master. Students who are considering an Accountancy major should take this course as soon as possible to help clarify their interest and ability in AC.
- Accounting elective choices are: AC 331 Government and Not for Profit Reporting, AC 332 Fraud Examination, AC 381 International Accounting, AC 412 Advanced Cost Management, AC 421 Internship, AC 440 Advanced Design and Control of Data and Systems, AC 450 Advanced Federal Taxation, AC 470 Financial Statement Auditing or AC 472 Internal Auditing, or AC 475 Information Technology Auditing Principles and Practice.
- Students should avoid taking GB 320 and AC 412 in the same semester, whenever possible, given that both courses often require a significant time commitment. In addition, it is not recommended that students take GB 320 concurrently with AC 340 due to the project nature of both courses.
- Work with a CPA track advisor if you wish to meet the educational requirements of CPA licensure. Please email [accountancydept@bentley.edu](mailto:accountancydept@bentley.edu) to be put in touch with an advisor.

1. Placement in this course is determined by the English and Media Studies department.
2. Requirement may be fulfilled with any course in LIT, CIN, EMS, or MLCH 403, MLFR 304, MLIT 304, MLIT 305, MLSP 306, MLSP 307, MLSP 404, or MLSP 405. Certain topics/titles of MLCH 402 or MLSP 301 may also apply.
3. The Math sequence consists of either MA 123 & MA 126 or MA 131 & MA 139, depending upon departmental placement.
4. Laws governing educational requirements for a CPA certificate vary from state to state. Visit the National Association of State Boards of Accountancy website for specific requirements in every state in the U.S.
5. Any 3-credit AC course, not otherwise required, can fulfill the AC elective requirement.
6. Elective guidelines are available on the Registrar's website. An optional 12-credit minor can fulfill the applicable elective requirements.