

2020-2021 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 I¹
- EXP 2 _____ Expository Writing II¹
- _____ Literature/Cinema/EMS²
- MA _____ Mathematical Science I³
- MA _____ Mathematical Science II³
- 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 _____ Business Processes and Systems
- GB 320 _____ General Business Field Project
- GB 410 _____ Global Strategy

Major Requirements⁴

- 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 Elective⁵

Electives⁶

- 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)

Approved Minor in: _____

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)

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 or AC 472	(AC 470) AC 311 and AC 340 / (AC 472) AC340
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 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 LIT/CIN/EMS or MLCH 402, MLFR 304, MLIT 304, MLSP 301, 404, or 405.
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.