BACHELOR OF SCIENCE – CORPORATE FINANCE & ACCOUNTING BUSINESS ADMINISTRATION MINOR

2024 – 2025

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

MAJOR: Co	rporate Finance & Accounting ¹	11 courses
EC112	Principles of Macroeconomics ⁴	3 cr.
AC201	Preparing and Interpreting Financia	l 3 cr.
	Statements	
AC215	Performance Measurement ⁴	3 cr.
AC310	Cost Management	3 cr.
AC311	Financial Accounting & Reporting I	3 cr.
FI305	Principles of Accounting and Financ	e 3 cr.
FI306	Financial Markets and Investment	3 cr.
FI307	Advanced Managerial Finance	3 cr.
FI347	Financial Modeling	3 cr.
FI351	International Finance	3 cr.
AC455	Strategic Performance Managemen	t 3 cr.

Business Dynamics ^{1,3,4}		6 courses	
	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.

The Business Environment ^{1,4}		2 courses	
	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.

Context & Perspectives ¹	6 courses
See notes on page two	
Institutions and Power	
	3 cr.
Values, Ethics and Society	
	3 cr.
Scientific Inquiry	
	3 cr.
Race, Gender and Inequality	
	3 cr.
Culture, Change, and Behavior	
	3 cr.
Globalization	
	3 cr.

Elective Requirements ²	10 courses
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.

Intensive Requirements

Communication

Notes:



August 2024

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Prerequisite/Corequisite Structure

Courses	Prerequisite/Corequisite	
EC112	EC111 and 3 credits of math	
AC201	AC115	
AC215	AC115 and (Pre- or Co-Req) EMS104 or EMS105	
AC310	AC201 and AC215 ⁵	
AC311	AC201	
FI305	AC 115, (MA 105, MA 107, or MA 131), FI118, EC111, and (Pre- or Co-Req) ST 113	
FI306	FI305	
FI307	FI305	
FI347	FI306 or FI307	
FI351	FI306 or FI307, and EC112	
AC455	AC310, AC311	

Footnotes:

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

² The Electives Guidelines are available in the Academic Catalogue.

³ These courses comprise the Business Administration Minor.

⁴These courses along with the following courses: MG215, MG313, and MK250 are required to complete the Business Administration Major.

⁵ Beginning Spring 2025.

Additional Notes:

Context & Perspectives

- Students must take 1 course in each of the 6 themes of Context and Perspectives. Courses are unique to each theme; no course can satisfy more than one theme.
- No more than two (2) courses may be taken from any one academic department, including departments with two or more course designators, for example, Natural and Applied Sciences (NAS, PSY).
- Any number of courses 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.
- Courses that satisfy the Contexts & Perspective requirements may not satisfy any of the required Arts and Science electives.
- Context and Perspective courses may count for the Modern Language requirement for BA majors.
- Context and Perspective courses may not count for Arts and Science or Unrestricted electives for both BA and BS majors.

Course Sharing Rules

- Up to three courses may be shared across different majors.
- No courses may be shared between any major and any minor.
- No courses may be shared between any minors.
- A single course of any kind can be shared up to three times:
 - \circ $\;$ Example 1: If a student has three majors, a single course can count for all three majors.
 - Example 2: If a student has two majors, a single course could count for a Context & Perspectives course and both majors.

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 <u>website</u> 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. Careful planning in the selection of electives is necessary in order for corporate finance and accounting majors to satisfy the requirements to sit for the CPA exam. <u>AC 350</u> Federal Taxation and <u>AC 470</u> Financial Statement Auditing (or <u>AC 472</u> Internal Auditing) are required to be eligible to sit for the exam. (Note: <u>AC 340</u> Accounting Information Systems is a pre-requisite for <u>AC 470</u> Financial Statement Auditing and <u>AC 472</u> Internal Auditing.)

The requirements for the undergraduate degree in corporate finance and accounting 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 their Accounting advisor.**