

# BSBA Accounting Requirements

The accounting program at Kutztown University provides students with a knowledge base in both financial and managerial accounting. The accounting courses expose students to a broad array of accounting skills which are necessary for management responsibility within a company, in the field of public accounting, or for pursuing a graduate program. The program provides customizable coursework through three discipline tracks (Business Analysis & Reporting, Information System and Controls, or Tax Compliance & Planning), which prepare students for the Certified Public Accounting (CPA) exam.

Please be aware that Pennsylvania and most states require individuals to complete a minimum of 150 hours of college credits to qualify for CPA licensure.

## Student Learning Objectives

Upon completion of the accounting program, students will be able to:

1. Prepare financial statements which are useful to external decision-making.
2. Solve business problems analytically to make well-informed decisions.
3. Demonstrate research skills and use technological tools to solve accounting problems.
4. Recognize ethical issues and their implication in professional judgement.

*Note that all students must achieve a minimum of 120 undergraduate credits and a minimum 2.0 overall GPA to graduate. The final GPA requirement for BSBA/Accounting and business core courses, separately, are also 2.0.*

## **Required Business Core Courses – 33 credits**

ACCT 121 Financial Accounting (3 credits)

ACCT 122 Managerial Accounting (3 credits)

BUSN 131 Legal Environment of Business (3 credits)

MGMT 210 Principles of Management (3 credits)

MKTG 210 Principles of Marketing (3 credits)

BUSN 220 Regression Analysis and Data Analytics (3 credits)

BUSN 275 Business Data Management and Information Systems (3 credits)

FINA 350 Financial Management (3 credits)

MGMT 351 Operations Management (3 credits)

International Elective (ECON 360, FINA 365, MGMT 352, **or** MKTG 370) (3 credits)

MGMT 399 Business Strategy and Policy (3 credits)

## **Required Courses for Accounting Program – 21 credits**

ACCT 305 Cost Accounting & Data Analytics (3 credits)

ACCT 312 Accounting Information Systems (3 credits)

ACCT 317 Tax Accounting I (3 credits)

ACCT 321 Intermediate Accounting I (3 credits)

ACCT 322 Intermediate Accounting II (3 credits)

ACCT 323 Advanced Accounting (3 credits)

ACCT 330 Auditing Practice and Standards (3 credits)

## **Restricted Elective Courses for Accounting Program – 9 credits**

*Choose one discipline track, to customize the accounting program.*

### ***Business Analysis & Reporting Track – 9 credits***

ACCT 325 Not-For-Profit and Governmental Accounting (3 credits)

BUSN 310 Business Intelligence, **or** SCMG 362 Supply Chain Analytics (3 credits)

CPSC 105 Introduction to Data Visualization (3 credits)

### ***Tax Compliance & Planning Track – 9 credits***

ACCT 318 Tax Accounting II (3 credits)

FINA 351 Personal Financial Planning (3 credits)

FINA 386 Retirement and Estate Planning (3 credits)

### ***Information Systems & Control Track – 9 credits***

ACCT 335 Forensic Accounting (3 credits)

CPSC 111 Computer Forensics, **or** CRJU 170 Introduction to Security Management,

**or** CPSC 253 information Technology Systems, **or** CPSC 351 Digital Forensics (3 credits)

SCMG 366 Enterprise Systems and Integrated Business Processes (3 credits)

### **Business Administration Elective Course – 3 credits**

*Any ACCT, BUSN, ECON, FINA, MGMT, MKTG, **or** SCMG course. You cannot double count any business courses on your check sheet.*

### **Directed General Education Courses – 9 credits**

*These courses may be taken in fulfillment of General Education, as university electives, or as part of a minor. All must be approved General Education courses.*

ECON 110 Principles of Macroeconomics (Category B) (3 credits)

ECON 120 Principles of Microeconomics (Category B) (3 credits)

MATH 140 Applied Statistical Methods (Category C2), **or** BUSN 120 Principles of Business Statistics (Category C2) (3 credits)

### **University Electives – 12 credits**

*Any university course that counts towards graduation.*

**Program Plan Code:** BSBA\_BSAD\_ACCT

**Effective Date:** Fall 2022



# BSBA Accounting Program Checksheet

Student Name:

Student ID Number:

This checksheet provides a mechanism for students and advisors to keep track of a student's progress in the program. Please refer to the program requirements for more details regarding options.

*Note that all students must achieve at least 120 undergraduate credits and a minimum 2.0 overall GPA to graduate. The final GPA requirement for BSBA/Accounting and business core courses, separately, are also 2.0. Students in this program cannot double major in General Business.*

## Required Business Core Courses – 33 credits

ACCT 121 Financial Accounting	3 credits	Grade:
ACCT 122 Managerial Accounting	3 credits	Grade:
BUSN 131 Legal Environment of Business	3 credits	Grade:
MGMT 210 Principles of Management	3 credits	Grade:
MKTG 210 Principles of Marketing	3 credits	Grade:
BUSN 220 Regression Analysis and Data Analytics	3 credits	Grade:
BUSN 275 Business Data Management and Information Systems	3 credits	Grade:
FINA 350 Financial Management	3 credits	Grade:
MGMT 351 Operations Management	3 credits	Grade:
International Elective (ECON 360, FINA 365, MGMT 352, or MKTG 370)	3 credits	Grade:
MGMT 399 Business Strategy and Policy	3 credits	Grade:
<b>Total Credits</b>	<b>33 total credits</b>	

## Required Courses for Accounting Program – 21 credits

ACCT 305 Cost Accounting & Data Analytics	3 credits	Grade:
ACCT 312 Accounting Information Systems	3 credits	Grade:
ACCT 317 Tax Accounting I	3 credits	Grade:
ACCT 321 Intermediate Accounting I	3 credits	Grade:
ACCT 322 Intermediate Accounting II	3 credits	Grade:
ACCT 323 Advanced Accounting	3 credits	Grade:
ACCT 330 Auditing Practice & Standards	3 credits	Grade:
<b>Total Credits</b>	<b>21 total credits</b>	

## Restricted Elective Courses for Accounting Program – 9 credits

*Choose one discipline track*

*Business Analysis & Reporting: ACCT 325; BUSN 310 or SCMG 362; CPSC 105.*

*Tax Compliance & Planning: ACCT 318; FINA 351; FINA 386.*

*Information Systems & Control: ACCT 335; CPSC 111 or CRJU 170 or CPSC 253 or CPSC 351; SCMG 366.*

Course 1:	3 credits	Grade:
Course 2:	3 credits	Grade:
Course 3:	3 credits	Grade:
<b>Total Credits</b>	<b>9 total credits</b>	

## Business Administration Elective Course – 3 Credits

*Select any ACCT, BUSN, ECON, FINA, MGMT, MKTG, SCMG course, not including the required courses.*

Course 1:	3 credits	Grade:
<b>Total Credits</b>	<b>3 total credits</b>	

### Directed General Education Courses

*While counting toward General Education fulfillment, these courses are required for completion of the major.*

ECON 110 Principles of Macroeconomics (Category B)	3 credits	Grade:
ECON 120 Principles of Microeconomics (Category B)	3 credits	Grade:
MATH 140 Applied Statistical Methods (Category C2) or BUSN 120 Principles of Business Statistics (Category C2)	3 credits	Grade:

### University Electives – 12 Credits

Course 1:	3 credits	Grade:
Course 2:	3 credits	Grade:
Course 3:	3 credits	Grade:
Course 4:	3 credits	Grade:
<b>Total Credits</b>	<b>12 total credits</b>	

### Summary of Graduation Requirements

Total credits from business core and program courses	<b>66</b>
Total credits from general education program	<b>42</b>
Total credits from university electives	<b>12</b>
<b>Minimum total credits to graduate</b>	<b>120</b>
<b>Minimum overall GPA</b>	<b>2.0</b>
<b>Minimum GPA in business core courses</b>	<b>2.0</b>
<b>Minimum GPA in program courses</b>	<b>2.0</b>

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# BSBA Accounting 8-Semester Planner

Student Name:

Student ID Number:

Each semester listed below provides information including course categories, typical credit hours (CH.), and space to add specific course selections. This planner is only a suggested path. Consult with your program advisor regarding your unique plans and interests as you make choices about your schedule.

## First Semester Plan

Gen Ed	FYSM 100, First Year Seminar	3 CH.	Selection: FYSM 100
Gen Ed	Category A1 <b>or</b> A3	3 CH.	Selection:
Gen Ed	Category B – ECON 110 <b>or</b> ECON 120	3 CH.	Selection:
Gen Ed	MATH 105 (University Elective) <b>or</b> MATH 140 (Category C2)	3 CH.	Selection:
Program	Core – BUSN 131	3 CH.	Selection:
<b>Total</b>		<b>15 CH.</b>	

## Second Semester Plan

Gen Ed	Category A1 <b>or</b> A3	3 CH.	Selection:
Gen Ed	Category B – ECON 110 <b>or</b> ECON 120	3 CH.	Selection:
Gen Ed	Category C – MATH 140 (C2) <b>or</b> any C1	3 or 4 CH.	Selection:
Program	Core – ACCT 121	3 CH.	Selection:
Gen Ed	Category D	3 CH.	Selection:
<b>Total</b>		<b>15-16 CH.</b>	

## Third Semester Plan

Gen Ed	Category A2	3 CH.	Selection:
Gen Ed	Category B	3 CH.	Selection:
Program	Core – ACCT 122	3 CH.	Selection:
Program	Core – MGMT 210 <b>or</b> MKTG 210	3 CH.	Selection:
Program	Core – BUSN 220 <b>or</b> BUSN 275	3 CH.	Selection:
<b>Total</b>		<b>15 CH.</b>	

## Fourth Semester Plan

Gen Ed	Category A4	3 CH.	Selection:
Gen Ed	Category D	3 CH.	Selection:
Program	Core – MGMT 210 <b>or</b> MKTG 210	3 CH.	Selection:
Program	Core – BUSN 220 <b>or</b> BUSN 275	3 CH.	Selection:
Program	Program Required – ACCT 321	3 CH.	Selection:
<b>Total</b>		<b>15 CH.</b>	

### ***Fifth Semester Plan***

Gen Ed	Category C	3 or 4 CH.	Selection:
Program	Core – FINA 350 <b>or</b> MGMT 351	3 CH.	Selection:
Program	Program Required – ACCT 305	3 CH.	Selection:
Program	Program Required – ACCT 317	3 CH.	Selection:
Program	Program Required – ACCT 322	3 CH.	Selection:
<b>Total</b>		<b>15 CH.</b>	

### ***Sixth Semester Plan***

Gen Ed	Category D	3 CH.	Selection:
Program	Core – FINA 350 <b>or</b> MGMT 351	3 CH.	Selection:
Program	Program Required – ACCT 312	3 CH.	Selection:
Program	Restricted Elective ( <i>Discipline Track</i> )	3 CH.	Selection:
Program	Business Elective	3 CH.	Selection:
<b>Total</b>		<b>15 CH.</b>	

### ***Seventh Semester Plan***

Gen Ed	Category C <b>or</b> University Elective	3 or 4 CH.	Selection:
Program	Core – MGMT 399 <b>or</b> International Elective	3 CH.	Selection:
Program	Program Required – ACCT 323	3 CH.	Selection:
Program	Restricted Elective ( <i>Discipline Track</i> )	3 CH.	Selection:
Elective	University Elective	3 CH.	Selection:
<b>Total</b>		<b>15-16 CH.</b>	

### ***Eighth Semester Plan***

Program	Core – MGMT 399 <b>or</b> International Elective	3 CH.	Selection:
Program	Program Required – ACCT 330	3 CH.	Selection:
Program	Restricted Elective ( <i>Discipline Track</i> )	3 CH.	Selection:
Elective	University Elective	3 CH.	Selection:
Elective	University Elective	3 CH.	Selection:
<b>Total</b>		<b>15 CH.</b>	

### ***Additional Notes:***

1. Students who wish to complete the 150 credit hours necessary for CPA licensure should follow this plan and take 30 additional hours in minor or university elective credits by the time of graduation.
2. Students in this program cannot double major in General Business.
3. To meet graduation criteria, students must complete a minimum of 120 credits, fulfill general education and program requirements, and attain minimum GPA of 2.0 in overall courses, GPA of 2.0 in the business core courses, and GPA of 2.0 in the program-specific coursework.
4. Modifications to this plan may occur based on course availability and/or your individual academic plan. Please seek guidance from your academic advisor for specific details.

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