

# Bachelor of Science Degree in Accountancy

## Department of Accounting and Information Systems

California State University, Northridge

The accountancy program is a very demanding, competitive, and rigorous course of study that develops skills in critical thinking, problem solving, written and oral communication, and decision making, in addition to developing the necessary tools to engage in lifelong learning after graduation. The program also develops an understanding of accounting theory, technical procedures, and the professional standards and ethics essential to becoming a successful accountant in public, industry, government, and nonprofit accounting.

To successfully major in accountancy, students are expected to possess a high level of maturity, motivation, and self-discipline. Students are admitted to the accounting program based on their level of preparation and performance. To enter the accountancy program, students are admitted to the University as Pre-Accountancy majors or, if already attending CSUN, students must declare the Pre-Accountancy major prior to earning 90 units (unless approved by the associate dean). Successful completion of the Pre-Accountancy major is required to become an Accountancy major. Students must obtain a grade of "C" or higher in each required lower-division and upper-division course in order to graduate.

### ENROLLMENT IN ACCT 350

A pre-determined number of students are approved each semester to enroll in ACCT 350 through a competitive application process based on the number of available openings in the accountancy program. The application and instructions are available at <http://www.csun.edu/acctis>. To obtain approval from the Admissions Committee to enroll in ACCT 350, students must first satisfy the following requirements:

- Completion of ENGL 205 and ACCT 220 with a grade of "B" or higher in each.
- Completion of ACCT 230, BLAW 280, COMP 100, ECON 160 and ECON 161 with a grade of "C" or higher in each.
- An overall and CSUN GPA of 3.2 or higher for continuing CSUN students or an overall GPA of 3.2 or higher for first-semester transfer students. A minimum GPA of 3.0 shall satisfy this requirement if seats are available.
- Classified as a Pre-Accountancy major.
- Completion of a minimum of 60 units of college work (junior class standing). For transfer students, the units must be CSU transferable.

### ADMISSION TO THE ACCOUNTANCY MAJOR

Upon successful completion of ACCT 350, students may apply for admission to the Accountancy major. Students must have successfully completed the Pre-Accountancy major with a grade of "C" or higher in each class and maintained a total and CSUN GPA of 3.0 or higher. The Program application and instructions are available at <http://www.csun.edu/acctis>.

### PRE-ACCOUNTANCY MAJOR (27 Units)

IS 212	Information System for Business Users	3
MATH 103	Mathematical Methods for Business	3
ENGL 205 <sup>1</sup>	Business Communication - Rhetorical Contexts	3
SOM 120 <sup>2</sup>	Basic Business Statistics	3
ECON 160	Principles of Microeconomics	3
ECON 161	Principles of Macroeconomics	3
ACCT 220	Introduction to Financial Accounting	3
ACCT 230	Introduction to Managerial Accounting	3
BLAW 280	Business Law I	3

<sup>1</sup>BUS 205 or equivalent also satisfies this requirement.

<sup>2</sup>The 4-unit MATH 140BUS course also satisfies this requirement.

### UPPER DIVISION BUSINESS COURSES (25 Units)

BUS 302	The Gateway Experience	3
BUS 302L	The Gateway Experience Laboratory	1
IS 312	Information Systems for Business	3
FIN 303	Financial Management	3
MKT 304	Marketing Management	3
SOM 306	Operations Management	3
BLAW 308	Business Law II	3
MGT 360	Management and Organizational Behavior	3
BUS 497A	Capstone	3

### REQUIRED ACCOUNTANCY CORE COURSES (25 Units)

ACCT 350	Intermediate Financial Accounting I	3
ACCT 351	Intermediate Financial Accounting II	3
ACCT 352	Intermediate Financial Accounting III	3
ACCT 380	Cost Measurement and Analysis	3
ACCT 440	Income Tax I	3
ACCT 460	Auditing Principles and Analytics	3
COMS 356**	Intercultural Communication	3
RS 361**	Contemporary Ethical Issues	3
ACCT 412L	Excel Specialist Certification	1
ACCT 441	Income Tax II	3
ACCT 450	Advanced Financial Accounting	3
ACCT 475	Governmental and Nonprofit Accounting	3

\*\*Partially satisfies the upper-division GE requirement.

### ACCOUNTANCY PROGRAM OPTIONS: *Select One* (12-15 Units)

#### Professional Accountancy Option

##### *Select one of the following:*

PHIL 305**	Business Ethics	3
BLAW 368**	Law, Business, & Ethics	3
JS 318**	Applied Jewish Ethics	3

##### *Select one of the following:*

ACCT 465	Advanced Auditing	3
ACCT 497A-Z	Special Topics in Accounting	3
ACCT 542	Introduction to Federal Tax Procedure (Tax Clinic)	3

\*\*Partially satisfies the upper-division GE requirement.

#### Information Systems Option

IS 431	Systems Analysis and Design	3
IS 435	Business Data Communications and Networking	3
IS 441	Database Management Systems	3
IS 451	Systems Development Project	3

### TOTAL UNITS REQUIRED FOR THE MAJOR (89-92 Units)

### GENERAL EDUCATION (27 Units)

Undergraduate students must complete 48 units of General Education as described in this Catalog. 21 units are satisfied by the following courses in the major: MATH 103 satisfies Basic Skills B4 Mathematics/Quantitative Reasoning; FIN 303 satisfies B5 Scientific Inquiry and Quantitative Reasoning; RS 361 satisfies upper division C2 Humanities; ECON 160 and ECON 161 satisfy D1 Social Sciences; IS 212 satisfies E Lifelong Learning and fulfills the Information Competence requirement; and COMS 356 satisfies 3 units of upper division F Comparative Cultural Studies. Accountancy majors must also complete the following General Education requirements:

#### Section A: English Language Communication and Critical Thinking

Oral Communication	3
Written Communication	3
Critical Thinking	3

#### Section B: Scientific Inquiry and Quantitative Reasoning<sup>1</sup>

6

#### Section C: Arts and Humanities<sup>2</sup>

3

#### Section D: Social Sciences and U.S. History and Government<sup>3</sup>

6

#### Section E: Lifelong Learning<sup>4</sup>

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#### Section F: Comparative Cultural Studies/Gender, Race, Class, and Ethnicity Studies, and Foreign Languages<sup>5</sup>

3

<sup>1</sup> MATH 103 and FIN 303 satisfy six units of this section.

<sup>2</sup> RS 361 satisfies three units of this section.

<sup>3</sup> ECON 160 and ECON 161 satisfy six units of this section.

<sup>4</sup> This requirement is satisfied by IS 212.

<sup>5</sup> COMS 356 satisfies three units of this section.

### FREE ELECTIVES (1-4 Units)

### TOTAL UNITS REQUIRED FOR THE DEGREE (120 Units)

**CPA Licensure:** To obtain CPA licensure, a 3-unit accounting ethics course such as ACCT 511 or equivalent is required. ACCT 511 may be taken by undergraduate students.

