

REQUIRED BUSINESS CORE COURSES

A Business Major is any student majoring in Accountancy; Finance; Information Systems; Management; Marketing; or Business Administration with an option in either Business Law, Financial Services, Global Supply Chain Management, Real Estate, or Systems and Operations Management.

All business programs are accredited by AACSB and therefore have the same core requirements. Students will be held to fulfilling all prerequisite courses. The prerequisites for Business courses are listed below and also available in the current CSUN Catalog.

LOWER DIVISION CORE REQUIREMENTS (27 UNITS)

- ACCT 220 Intro to Financial Accounting (3)**
Prerequisites: A grade of "C" or higher in MATH 103 or higher level mathematics course and sophomore standing
- ACCT 230 Intro to Managerial Accounting (3)**
Prerequisite: ACCT 220
- ECON 160 Principles of Microeconomics (3)**
Prerequisites: Qualifying scores on ELM and EPT or exemption, or satisfactory completion of developmental courses
- ECON 161 Principles of Macroeconomics (3)**
Prerequisites: ECON 160 and qualifying scores on ELM and EPT or exemption, or satisfactory completion of developmental courses
- COMP 100 Computers: Their Impact & Use (3)**
- SOM 120* Basic Business Statistics (3)**
Prerequisite: MATH 103 or higher level math course
**The 4-unit MATH 140 course also satisfies this requirement*
- ENGL 205 Business Communication (3)**
Prerequisite: AAS 155 or CH 155 or ENGL 155 or PAS 155 or equivalent
Recommended Preparatory: CH S 151 or COMS 151 or PAS 155 equivalent; COMP 100 or equivalent
- BLAW 280 Business Law I (3)**
Prerequisites: Completion of lower division writing requirement and sophomore standing
- MATH 103**Mathematical Methods for Bus (3)**
Prerequisites: Passing score on or exemption from the ELM or credit in MATH 093
***MATH 103 or higher-level with a grade of "C" or higher*

UPPER DIVISION CORE REQUIREMENTS (19 UNITS)

- BUS 302 Gateway Experience (3)**
Prerequisites: Lower division business core ACCT 220, ACCT 230, ECON 160, ECON 161, COMP 100, SOM 120 or MATH 140, ENGL 205, BLAW 280, and MATH 103
Corequisite: BUS 302L
- BUS 302L Gateway Lab (1)**
Prerequisites: Junior standing and completion of all Lower Division Business Core courses
Corequisite: BUS 302
- FIN 303 Financial Management (3)**
Pre/Corequisite for Business Majors: BUS 302/L
- MGT 360 Management and Org. Behavior (3)**
Pre/Corequisite for Business Majors: BUS 302/L
- MKT 304 Marketing Management (3)**
Pre/Corequisite for Business Majors: BUS 302/L
- SOM 306 Operations Management (3)**
Prerequisite: SOM 120 or MATH 140 or SOM 391. Recommended corequisite or preparatory: BUS 302/L
- BUS 497 Capstone (3)**
Prerequisites: Senior standing, BUS 302/L, FIN 303, MGT 360, MKT 304, and a passing score (8 or higher) on the Upper Division Writing Proficiency Exam (WPE)

ACCOUNTANCY

DEGREE REQUIREMENTS (42 UNITS)

CATALOG YEARS 2006-2010

Each course must be completed with a grade of "C" or higher

UPPER DIVISION BUSINESS ADMINISTRATION REQUIREMENTS (6 UNITS)

- BLAW 308 Business Law II (3)**
Prerequisite: BLAW 280; BUS 302/L is a Pre/Corequisite for business majors
- IS 312 Information Systems for Business (3)**
Prerequisite: ACCT 220

ACCOUNTING COURSE REQUIREMENTS (24 UNITS)

All 400-level courses require a passing score (8 or higher) on the Upper Division Writing Proficiency Exam (WPE)

- ACCT 350 Intermediate Financial Accounting I (1)**
Prerequisites: Grade of "B" or higher in ACCT 220 and ENGL 205 as well as a "C" or higher in all other courses in the Pre-Accountancy Major; Corequisite: BUS 302/L
- ACCT 351 Intermediate Financial Accounting II (3)**
Prerequisites: Grade of "C" or higher in ACCT 350, BUS 302; Credit in BUS 302L; Corequisite: ACCT 351COM
- ACCT 351 COM Communication for Accounting (2)**
Prerequisites: Grade of "C" or higher in ACCT 350, BUS 302; Credit in BUS 302L; Corequisite: ACCT 351
- ACCT 352 Intermediate Financial Accounting III (3)**
Prerequisites: Grade of "C" or higher in ACCT 351 and ACCT 351COM
- ACCT 380 Cost Measurement and Analysis (3)**
Prerequisites: Grade of "C" or higher in both ACCT 350 and BUS 302; Credit in BUS 302L
- ACCT 440 Taxation of Business Entities (3)**
Prerequisites: Grade of "C" or higher in ACCT 351 and ACCT 351COM
- ACCT 441 Advanced Studies in Taxation (3)**
Prerequisites: Grade of "C" or higher in ACCT 352 and ACCT 440
- ACCT 450 Advanced Financial Accounting (3)**
Prerequisite: Grade of "C" or higher in ACCT 352
- ACCT 460 Auditing Principles (3)**
Prerequisites: Grade of "C" or higher in ACCT 351, 351COM, and ACCT 352 (352 may be taken concurrently)

ACCOUNTING ELECTIVE (3 UNITS)

(select one course)

- ACCT 425 Senior Seminar (3)**
Prerequisite: Grade of "C" or higher in ACCT 352
- ACCT 428 International Accounting (3)**
Prerequisite: Grade of "C" or higher in ACCT 352
- ACCT 442 Advanced Studies in Taxation - Special Topics (3)**
Prerequisites: Grade of "C" or higher in ACCT 352 and ACCT 440
- ACCT 470 Strategic Cost and Profit Management (3)**
Prerequisites: ACCT 230 and BUS 302/L; completion of all required 300-level business courses recommended
- ACCT 495 The Strategic Role of Accounting (3)**
Prerequisites: Grade of "C" or higher in ACCT 352, ACCT 440, and ACCT 460
- ACCT 496A-Z Experimental Topics Course (3)**

ACCOUNTANCY UPPER DIVISION GENERAL EDUCATION (9 UNITS)

(select 3 courses)

- COMS 356 Intercultural Communication (3) - Fulfills GE Section F**
Prerequisite: Completion of the lower division writing requirement
- RS 361 Contemporary Ethical Issues (3) - Fulfills GE Section C**
Prerequisite: Completion of the lower division writing requirement
- PSY 352 Motivation (3) - Fulfills GE Section D**
Prerequisites: PSY 150 and completion of the lower division writing requirement
- PHIL 305 Business Ethics and Public Policy (3) - Fulfills GE Section E**
Prerequisite: Completion of the lower division writing requirement