

ACCOUNTANCY

DEGREE REQUIREMENTS (43-46 UNITS)

CATALOG YEAR 2022 - Present

ACCT 220 and ENGL 205 must be completed with a grade of "B" or higher.
All other courses must be completed with a grade of "C" or higher to graduate with a degree in Accountancy.

UPPER DIVISION BUSINESS ADMINISTRATION REQUIREMENTS (6 UNITS)

- BLAW 308** **Business Law II (3)**
Prerequisite: BLAW 280; BUS 302+BUS 302L is a Pre/Corequisite for business majors
- IS 312** **Information Systems for Business Managers (3)**
Prerequisite: ACCT 220 and Grade of "C" or higher in IS 212

ACCOUNTING COURSE REQUIREMENTS (25 UNITS)

- ACCT 350** **Intermediate Financial Accounting I (3)**
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. Application Process and Department Consent
- ACCT 351** **Intermediate Financial Accounting II (3)**
Prerequisites: Grade of "C" or higher in ACCT 350 and BUS 302; Credit in BUS 302L
- ACCT 352** **Intermediate Financial Accounting III (3)**
Prerequisites: Grade of "C" or higher in ACCT 351
- 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 412L** **Excel Specialist Certification (1)**
Prerequisites: Grades of "C" or higher in IS 212 and IS 312
- ACCT 440** **Income Tax I (3)**
Prerequisites: Grade of "C" or higher in ACCT 350 and BUS302; Credit in BUS 302L; ACCT 351 may be taken concurrently
- ACCT 460** **Auditing Principles and Analytics (3)**
Prerequisites: Grade of "C" or higher in ACCT 351; ACCT 352 may be taken concurrently
- COMS 356*** **Intercultural Communication (3)**
Prerequisite: Completion of the lower division writing requirement
- RS 361*** **Contemporary Ethical Issues (3)**
Prerequisite: Completion of the lower division writing requirement

ACCOUNTANCY PROGRAM OPTIONS

OPTION I: PROFESSIONAL ACCOUNTANCY OPTION (15 UNITS)

- ACCT 441** **Income Tax II (3)**
Prerequisite: 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 475** **Governmental and Non-Profit Accounting (3)**
Prerequisites: Grade of "C" or higher in ACCT 352

Select one of the following courses:

- BLAW 368** **Law, Business and Ethics (3)**
Prerequisite: Completion of the lower division writing requirement
- JS 318*** **Applied Jewish Ethics (3)**
Prerequisite: Completion of the lower division writing requirement
- PHIL 305*** **Business Ethics (3)**
Prerequisite: Completion of the lower division writing requirement

Select one of the following courses:

- ACCT 465** **Advanced Auditing (3)**
Prerequisite: Grades of "C" or higher in ACCT 460
- ACCT 497 A-Z** **Special Topics in Accounting (3)**
Prerequisites: BUS 302; 302L; Refer to Schedule of Classes for additional prerequisites
- ACCT 542** **Introduction to Federal Tax Procedures**
Prerequisite: ACCT 440

OPTION II: INFORMATION SYSTEMS OPTION (12 UNITS)

- IS 431** **Systems Analysis and Design (3)**
Prerequisites: Grades of "C" or higher in IS 312 and BUS 302; CR in BUS 302L
- IS 435** **Business Data Communications and Networking (3)**
Prerequisites: Grades of "C" or higher in IS 312 and BUS 302; Credit in BUS 302L
- IS 441** **Database Management Systems (3)**
Prerequisites: Grades of "C" or higher in IS 312 and BUS 302; Credit in BUS 302L
- IS 451** **Systems Development Project (3)**
Prerequisites: Grades of "C" or higher in IS 431, IS 435 and BUS 302; Credit in BUS 302L

* Courses that are also GE; please consult CSUN Catalog and/or a major advisor about fulfilling GE requirements

CPA Licensure Note: 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 (Prerequisite: Grade of "C" or higher in ACCT 350)

REQUIRED BUSINESS CORE COURSES

A Business Major is any student majoring in Accountancy, Information Systems; or Business Administration with an option in one of the following: Business Analytics, Business Law, Financial Analysis, Financial Planning, Global Supply Chain Management, Management, Marketing, Real Estate, Risk Management and Insurance 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: Multiple Measures Placement in (1) GE-level Mathematics and (2) GE-level Written Communication or completion of 113A or 114A.
- ECON 161 Principles of Macroeconomics (3)**
Prerequisites: ECON 160
- IS 212 Info Systems for Business Users (3)**
- SOM 120* Basic Business Statistics (3)**
Prerequisite: A grade of "C" or higher in MATH 103 or higher-level mathematics course
**The 4-unit MATH 140 course also satisfies this requirement*
- ENGL 205 Business Communication (3)**
Prerequisite: Completion of Lower Division Writing Exam. Recommended Preparatory: AAS/AFRS/CAS/CHS/COMS 151 or equivalent; IS 212 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: Eligibility for GE level mathematics
***MATH 103 or higher-level mathematics course must be completed with a "C" or higher.*

UPPER DIVISION CORE REQUIREMENTS (19 UNITS)

- BUS 302 Gateway Experience (3)**
Prerequisites: Junior Standing, Lower Division Business Core: ACCT 220, ACCT 230, ECON 160, ECON 161, IS 212, 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+302L
- MGT 360 Management and Org. Behavior (3)**
Pre/Corequisite for Business Majors: BUS 302+302L
- MKT 304 Marketing Management (3)**
Pre/Corequisite for Business Majors: BUS 302+302L
- SOM 306 Operations Management (3)**
Pre/Corequisite for Business Majors: BUS 302+302L
- BUS 497A Capstone: Strategic Management (3)**
Prerequisites: Senior standing; BUS 302+302L, FIN 303, MGT 360, MKT 304; Graduating senior standing; and completion of the Graduation Writing Assessment Requirement (GWAR)