

# ACCESS

## Bachelor of Science in ACCOUNTING

### I. GENERAL EDUCATION CORE

(Orientation and 15 required courses)

- A. **BASIC REQUIREMENTS** (Orientation and 2 English courses)
- ACCESS Student Orientation\*
  - EN103 Composition and Rhetoric I
  - EN104 Composition and Rhetoric II
- B. **MODES OF THINKING** (4 courses)
- MOT Literature: EN 110, 112, or 115
  - MOT Natural Science: BI 209, 211, or CH 209
  - MOT Philosophy: PL 109
  - MOT Mathematics: MA 110, MA 111, or MA 121
  - MOT Social Science: Covered By Major
- C. **CULTURAL LITERACY** (6 courses)
- Humanities 1: HI 201, HI 213, or PO 201
  - Humanities 2: HI 202, HI 214, HI 262, or PO 202
  - Humanities 3: Great Works of Art or Music
  - Humanities 4: Great works of Literature
  - World Culture Course 1
  - World Culture Course 2
- D. **CHRISTIAN VALUES & THEOLOGY** (3 courses)
- TH109 Catholic Theology
  - Intermediate Theology (200 - 300 level)
  - Values Seminar: MG, PL, TH

### III. ELECTIVES (as needed)

Select courses from any academic area.

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Students are encouraged to refer to the more detailed explanation of the specific degree requirements and course prerequisites listed in the **Undergraduate Catalog**.

### II. MAJOR (16 required courses)

- MG 100 Introduction to Business
- MG 201 Principles of Management
- MG 211 Quantitative Business Analysis
- MK 201 Principles of Marketing
- EC 209 Principles of Macroeconomics
- EC 210 Principles of Microeconomics
- AB 217 Financial Accounting
- AB 219 Managerial Accounting
- AB 272 The Legal Environment of Business
- FN 331 Financial Management
- AB 301 Corporate Financial Reporting  
*(Prerequisite: grade of C or better in AB 217)*
- AB 302 Corporate Financial Reporting II
- AB 322 Federal Income Taxation
- AB 452 Strategic Cost Management #
- AB 453 Auditing
- AB Elective\*\*

\* Available on Blackboard

\*\*AB 373 & 375 may NOT be used to fulfill this requirement.

# FN 331 is prerequisite

*Students considering a career in public accounting should complete: AB 323, AB 373, AB 303.*

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### REQUIREMENTS FOR GRADUATION

**40 COURSES = 120 CREDITS**

**Transfer:** \_\_\_\_\_ Courses \_\_\_\_\_ Credits

**STUDENT:** \_\_\_\_\_

**COORDINATOR:** \_\_\_\_\_

**DATE:** \_\_\_\_\_

Ann M. Koefer, Director of the Academic Resource Center  
Effective fall, 2017

# DE SALES UNIVERSITY

## Typical Program: ACCOUNTING MAJOR (B. S.)

Please be aware that the following course sequence is to be used as a guideline. *Keep in mind that the number of transfer courses accepted into DeSales University may alter the sequence of the courses and the number of free electives for which you are eligible in your program.* For specific course prerequisites, you will need to refer to the *ACCESS Course Schedule Book* or the *Undergraduate Catalog*. If you have questions or need assistance, please contact your academic advisor.

### FIRST YEAR

Composition and Rhetoric I (EN 103)  
Finite Mathematics (MA 110), Probability and  
Statistics (MA 111), **or** Calculus I (MA 121)  
Introduction to Business (MG 100)  
Philosophy MOT (PL 109)  
World Culture Course

Composition and Rhetoric II (EN 104)  
Free Elective  
Principles of Management (MG 201)  
Principles of Marketing (MK 201)  
World Culture Course

### SECOND YEAR

Financial Accounting (AB 217)  
Principles of Macroeconomics (EC 209)  
Humanities 1 (HI 201 or PO 201)  
Legal Environment of Business (AB 272)  
Catholic Theology (109)

...or...  
... or ...

Managerial Accounting (AB 219)  
Principles of Microeconomics (EC 210)  
Humanities 2 (HI 202 or PO 202)  
Quantitative Business Analysis (MG 211)  
Literature MOT

### THIRD YEAR

Corporate Financial Reporting I (AB 301)  
*(Formerly Intermediate Accounting I)*  
Federal Income Taxation (AB 322)  
*(Formerly Tax Accounting I)*  
Humanities 3  
Intermediate Theology (200-400)  
Financial Management (FN 331)

... or ...  
... or ...

Corporate Financial Reporting II (AB 302)  
*(Formerly Intermediate Accounting II)*  
AB Elective  
Free Elective  
Humanities 4  
Free Elective

### FOURTH YEAR

Auditing (AB 453)  
AB Elective or Free Elective  
Natural Science MOT  
Values Seminar  
Free Elective

... or ...

Strategic Cost Management (AB 452)  
*(Formerly Cost Accounting AB 321)*  
AB Elective or Free Elective  
Free Elective  
Free Elective