

# GENERAL ACCOUNTING, ACCOUNTING (BS)

Degree: Bachelor of Science  
Major: Accounting  
Concentration: General Accounting  
Program Code: 3104

## About This Major . . .

Accounting is the one degree with 360 degrees of possibilities. Every business needs accounting expertise, whether it's a Wall Street law firm, a professional sports team, movie production company, or a rock band. With the proper accounting education, your employment options are endless. This program is designed for undergraduate students who do not wish to pursue CPA certification. The General Accounting concentration provides students with basic business skills as well as the accounting knowledge needed to work in an accounting department in private industry or government.

For more information on what you can do with this major, visit Career Services' *What to Do with a Major?* (<https://www.coloradomesa.edu/career/students/explore/major.html>) resource.

All CMU baccalaureate graduates are expected to demonstrate proficiency in specialized knowledge/applied learning, quantitative fluency, communication fluency, critical thinking, personal and social responsibility, and information literacy. In addition to these campus-wide student learning outcomes, graduates of this major will be able to:

1. Integrate knowledge from multiple functional areas of business to solve business problems and to develop sound business strategies. (Specialized Knowledge)
2. Apply business knowledge and skills in appropriate business contexts and transfer knowledge and skills to new business situations. (Critical Thinking)
3. Communicate clearly, appropriately, and persuasively to the business audience, both orally and in writing, including individual presentations. (Communication Fluency)
4. Analyze business data critically, reason logically, and apply quantitative analysis methods correctly to develop appropriate business conclusions. (Quantitative Fluency)
5. Effectively work as a team. (Applied Learning)
6. Strategically apply information across functional areas of business. (Applied Learning)
7. Produce professional business work products. (Applied Learning)
8. Practice principle-based ethics in decision making both personally and professionally. (Applied Learning)
9. Prepare and interpret financial information. (Specialized Knowledge)

## Institutional Degree Requirements

The following institutional degree requirements apply to all CMU baccalaureate degrees. Specific programs may have different requirements that must be met in addition to institutional requirements.

- 120 semester hours minimum.
- Students must complete a minimum of 30 of the last 60 hours of credit at CMU, with at least 15 semester hours in major discipline courses numbered 300 or higher.
- 40 upper-division credits (an alternative credit limit applies to the Bachelor of Applied Science degree).
- 2.00 cumulative GPA or higher in all CMU coursework.
- A course may only be used to fulfill one requirement for each degree/certificate.
- No more than six semester hours of independent study courses can be used toward the degree.
- Non-traditional credit, such as advanced placement, credit by examination, credit for prior learning, cooperative education and internships, cannot exceed 30 semester credit hours for a baccalaureate degree. A maximum of 15 of the 30 credits may be for cooperative education, internships, and practica.
- Pre-collegiate courses (usually numbered below 100) cannot be used for graduation.
- Capstone exit assessment/projects (e.g., Major Field Achievement Test) requirements are identified under Program-Specific Degree Requirements.
- The Catalog Year determines which program sheet and degree requirements a student must fulfill in order to graduate. Visit with your advisor or academic department to determine which catalog year and program requirements you should follow.
- See "Requirements for Undergraduate Degrees and Certificates" in the catalog for a complete list of graduation requirements.

## Essential Learning Requirements

(31 semester hours)

See the current catalog for a list of courses that fulfill the requirements below. If a course is an Essential Learning option and a requirement for your major, you must use it to fulfill the major requirement and make a different selection for the Essential Learning requirement.

Code	Title	Semester Credit Hours
<b>English</b> <sup>1</sup>		
ENGL 111	English Composition-GTC01	3
ENGL 112	English Composition-GTC02	3
<b>Mathematics</b> <sup>1</sup>		
MATH 113	College Algebra-GTMA1 <sup>2</sup>	3
<b>History</b>		
Select one History course		3
<b>Humanities</b>		
Select one Humanities course		3
<b>Social and Behavioral Sciences</b>		
Select one Social and Behavioral Sciences course		3
Select one Social and Behavioral Sciences course		3
<b>Fine Arts</b>		
Select one Fine Arts course		3
<b>Natural Sciences</b> <sup>3</sup>		
Select one Natural Sciences course		3

Select one Natural Sciences course with a lab	4
<b>Total Semester Credit Hours</b>	<b>31</b>

- <sup>1</sup> Must receive a grade of "C" or better and must be complete by the time the student has 60 semester hours.
- <sup>2</sup> This is a 4 credit course. 3 credits apply to the Essential Learning requirements and 1 credit applies to elective credit.
- <sup>3</sup> 7 semester hours, one course must include a lab.

## Other Lower Division Requirements

Code	Title	Semester Credit Hours
<b>Wellness Requirement</b>		
KINE 100	Health and Wellness	1
Select one Activity course		1
<b>Essential Learning Capstone<sup>1</sup></b>		
ESSL 290	Maverick Milestone	3
ESSL 200	Essential Speech	1
<b>Total Semester Credit Hours</b>		<b>6</b>

- <sup>1</sup> Essential Learning Capstone must be taken after completion of the Essential Learning English and Mathematics requirements, and when a student has earned between 45 and 75 hours.

## Foundation Courses

27 semester hours. These courses, plus Essential Learning English & Math requirements, must be completed within the student's first 60 hours.

Code	Title	Semester Credit Hours
ACCT 201	Principles of Financial Accounting	3
ACCT 202	Principles of Managerial Accounting	3
BUGB 211	Business Communications	3
CISB 101	Business Information Technology	3
CISB 210	Fundamentals of Information Systems	3
ECON 201	Principles of Macroeconomics-GTSS1	3
ECON 202	Principles of Microeconomics-GTSS1	3
CISB 241	Introduction to Business Analysis	3
or STAT 241	Introduction to Business Analysis	3
MANG 201	Principles of Management	3
<b>Total Semester Credit Hours</b>		<b>27</b>

## Program Specific Degree Requirements

(49 semester hours, must pass each course with a grade of "C" or higher.)

Code	Title	Semester Credit Hours
<b>Core Courses</b>		
ACCT 321	Intermediate Accounting I	5
ACCT 322	Intermediate Accounting II	4
ACCT 331	Cost Accounting	3

ACCT 360	Professional Preparation I	1
ACCT 392	Accounting Information Systems	3
ACCT 401	Governmental Accounting	3
BUGB 349	Legal Environment of Business	3
or BUGB 351	Business Law I	
FINA 301	Managerial Finance	3
MARK 231	Principles of Marketing	3

### Concentration Courses

#### Accounting

Select 9 semester hours of the following:		9
ACCT 350	Ethics for Accounting Professionals	
ACCT 393	Cooperative Education	
ACCT 396	Topics	
ACCT 402	Advanced Accounting	
ACCT 441	Individual Income Tax	
ACCT 442	Advanced Tax and Tax Research	
ACCT 470	Fraud and Forensic Accounting	
ACCT 493	Cooperative Education	

#### Business

MANG 491	Business Strategy	3
Select 9 additional hours from upper division courses with the prefix of BUGB, CISB, ECON, ENTR, FINA, HMG, HRMA, MANG, or MARK		9
<b>Total Semester Credit Hours</b>		<b>49</b>

## General Electives

All college level courses appearing on your final transcript, not listed above that will bring your total semester hours to 120 hours. 7 semester hours

Code	Title	Semester Credit Hours
MATH 113	College Algebra-GTMA1	1
Select additional electives		6
<b>Total Semester Credit Hours</b>		<b>7</b>

Course	Title	Semester Credit Hours
<b>First Year</b>		
<b>Fall Semester</b>		
ENGL 111	English Composition-GTC01	3
MATH 113	College Algebra-GTMA1	4
Essential Learning - Fine Arts		3
Essential Learning - Natural Science		3
Essential Learning - Social/Behavioral Science		3
<b>Semester Credit Hours</b>		<b>16</b>
<b>Spring Semester</b>		
ENGL 112	English Composition-GTC02	3
Essential Learning - Humanities		3
Essential Learning - History		3
Essential Learning - Social/Behavioral Science		3
KINE 100	Health and Wellness	1
KINA Activity		1
<b>Semester Credit Hours</b>		<b>14</b>

**Second Year****Fall Semester**

ACCT 201	Principles of Financial Accounting	3
CISB 101	Business Information Technology	3
MANG 201	Principles of Management	3
ECON 201	Principles of Macroeconomics-GTSS1	3
CISB 241 or STAT 241	Introduction to Business Analysis or Introduction to Business Analysis	3
Semester Credit Hours		15

**Spring Semester**

ACCT 202	Principles of Managerial Accounting	3
BUGB 211	Business Communications	3
CISB 210	Fundamentals of Information Systems	3
ECON 202	Principles of Microeconomics-GTSS1	3
ESSL 290	Maverick Milestone	3
ESSL 200	Essential Speech	1
Semester Credit Hours		16

**Third Year****Fall Semester**

ACCT 321	Intermediate Accounting I	5
ACCT 331	Cost Accounting	3
BUGB 349	Legal Environment of Business	3
MARK 231	Principles of Marketing	3
Semester Credit Hours		14

**Spring Semester**

ACCT 322	Intermediate Accounting II	4
Essential Learning - Natural Sciences with Lab		4
ACCT 360	Professional Preparation I	1
ACCT 392	Accounting Information Systems	3
Accounting Concentration Course		3
Semester Credit Hours		15

**Fourth Year****Fall Semester**

ACCT 401	Governmental Accounting	3
FINA 301	Managerial Finance	3
Accounting Concentration Course		3
General Electives		6
Semester Credit Hours		15

**Spring Semester**

MANG 491	Business Strategy	3
Accounting Concentration Course		3
Business Concentration Course (3 courses)		9
Semester Credit Hours		15
Total Semester Credit Hours		120

department head. Discrepancies in requirements should be reported to the Registrar's Office.

## Graduation Process

Students must complete the following in the first two months of the semester prior to completing their degree requirements:

- Review their DegreeWorks audit and create a plan that outlines how unmet requirements will be met in the final semester.
- Meet with their advisor and modify their plan as needed. The advisor must approve the final plan.
- Submit the "Intent to Graduate" form to the Registrar's Office to officially declare the intended graduation date and commencement ceremony plans.
- Register for all needed courses and complete all requirements for each degree sought.

Submission deadlines and commencement details can be found at <http://www.coloradomesa.edu/registrar/graduation.html>.

If a student's petition for graduation is denied, it will be her/his responsibility to consult the Registrar's Office regarding next steps.

## Advising Process and DegreeWorks

Documentation on the pages related to this program is intended for informational purposes to help determine what courses and associated requirements are needed to earn a degree. The suggested course sequencing outlines how students could finish degree requirements. Some courses are critical to complete in specific semesters, while others may be moved around. Meeting with an academic advisor is essential in planning courses and altering the suggested course sequencing. It is ultimately the student's responsibility to understand and fulfill the requirements for her/his intended degree(s).

DegreeWorks is an online degree audit tool available in MAVzone. It is the official record used by the Registrar's Office to evaluate progress towards a degree and determine eligibility for graduation. Students are responsible for reviewing their DegreeWorks audit on a regular basis and should discuss questions or concerns with their advisor or academic