PUBLIC ACCOUNTING, ACCOUNTING (BS)

Degree: Bachelor of Science
Major: Accounting
Concentration: Public Accounting
Program Code: 3108

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. The Public Accounting concentration provides students with basic business skills as well as the accounting knowledge needed to pass the Certified Public Accounting CPA exam. Graduates of this program have a very high CPA exam pass rate and are heavily recruited by local and regional CPA firms. Most graduates will have job offers months before they graduate.

This program is designed to be the undergraduate component of the 3+2 accounting program which can earn the graduate a Bachelor of Science in Accounting and a Master of Business Administration (MBA) in five years. In order to meet Colorado CPA licensing requirements (150 hours), students will need to complete the 3+2 program. The Public Accounting concentration is the required pathway for the 3+2 program and, in conjunction with the 3+2 program, will provide the curriculum needed for CPA licensure.

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. Apply business knowledge and skills in appropriate business contexts and transfer knowledge and skills to new situation (Critical Thinking)
2. Communicate clearly, appropriately, and persuasively to the audience, both orally and in writing (Effective Communication)
3. Effectively work in a team (Applied Learning)
4. Identify ethical issues and recommend appropriate ethical actions (Ethical Awareness)
5. Apply quantitative analysis methods correctly to develop appropriate business conclusions (Quantitative Fluency)
6. Demonstrate a mastery of the accounting body of knowledge appropriate for the bachelor’s degree level (Specialized Knowledge)

Requirements

Each section below contains details about the requirements for this program. Select a header to expand the information/requirements for that particular section of the program’s requirements.

To print or save an overview of this program’s information, including the program description, learning outcomes, requirements, suggested course sequencing (if applicable), and advising and graduation information, scroll to the bottom of the left-hand navigation menu and select ‘Print Options.’ This will give you the options to either ‘Send Page to Printer’ or ‘Download PDF of This Page.’ The ‘Download PDF of This Page’ option prepares a much more concise presentation of all program information. The PDF is also printable and may be preferable due to its brevity.

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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Semester Credit Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ENGL 111</td>
<td>English Composition I-GTCO1</td>
<td>3</td>
</tr>
<tr>
<td>ENGL 112</td>
<td>English Composition II-GTCO2</td>
<td>3</td>
</tr>
<tr>
<td>Mathematics 1</td>
<td>MATH 113</td>
<td>College Algebra-GTMA1 2</td>
</tr>
<tr>
<td>History</td>
<td>Select one History course</td>
<td>3</td>
</tr>
</tbody>
</table>
Humanities
Select one Humanities course 3

Social and Behavioral Sciences
Select one Social and Behavioral Sciences course 3
Select one Social and Behavioral Sciences course 3

Fine Arts
Select one Fine Arts course 3

Natural Sciences
Select one Natural Sciences course 3
Select one Natural Sciences course with a lab 4
Total Semester Credit Hours 31

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

Other Lower Division Requirements

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

1 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
CISB 241 Introduction to Business Analysis 3
or STAT 241 Introduction to Business Analysis 3
ECON 201 Principles of Macroeconomics-GTSS1 3
ECON 202 Principles of Microeconomics-GTSS1 3
MANG 201 Principles of Management 3
Total Semester Credit Hours 27

Program Specific Degree Requirements
(55 semester hours, must pass each course with a grade of “C” or higher.)

Code Title Semester Credit Hours
Core Courses
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 3
FINA 301 Managerial Finance 3
MANG 301 Organizational Behavior 3
MARK 231 Principles of Marketing 3
Concentration Courses
ACCT 350 Ethics for Accounting Professionals 3
ACCT 402 Advanced Accounting 3
ACCT 411 Auditing I 3
ACCT 412 Auditing II 3
ACCT 441 Individual Income Tax 4
ACCT 442 Advanced Tax and Tax Research 5
BUGB 352 Business Law II 3
Total Semester Credit Hours 55

General Electives
All college level courses appearing on your final transcript, not listed above that will bring your total semester hours to 120 hours. 1 semester hour.

Code Title Semester Credit Hours
MATH 113 College Algebra-GTMA1 1
Total Semester Credit Hours 1

Suggested Course Plan
First Year

Fall Semester
ENGL 111 English Composition I-GTCO1 3
MATH 113 College Algebra-GTMA1 4

Spring Semester
ENGL 112 English Composition II-GTCO2 3

First Year

Semester Credit Hours
ENGL 111 English Composition I-GTCO1 3
MATH 113 College Algebra-GTMA1 4

Summer

Semester Credit Hours
KINE 100 Health and Wellness 1

Semester Credit Hours
ENGL 112 English Composition II-GTCO2 3

Semester Credit Hours
ENGL 113 College Algebra-GTMA1 4
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 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 and Graduation
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