

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?](#) 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:

- a. Utilize relevant and critically evaluated accounting information to apply accounting knowledge and skills in appropriate business contexts and transfer knowledge and skills to new situation. (Critical Thinking Information Literacy)
- b. Communicate clearly, persuasively to the audience, both orally and in writing. (Effective Communication)
- c. Effectively work in a team. (Applied Learning)
- d. Recommend appropriate ethical actions. (Personal Social Responsibility Ethical Awareness)
- e. Develop professional relationships with CMU stakeholders (CPAs and community members) by assisting area residents with annual income tax return filing requirements. (Personal Social Responsibility)
- f. Apply quantitative analysis methods correctly to develop appropriate business conclusions. (Quantitative Fluency)
- g. 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.

Code	Title	Semester Credit Hours
English ¹		
ENGL 111	English Composition I-GTC01	3
ENGL 112	English Composition II-GTC02	3
Mathematics ¹		
MATH 113	College Algebra-GTMA1 ²	3
History		
Select one History course		3
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 ³		
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	
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	3
ACCT 322	Intermediate Accounting II	3
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
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
ACCT 471	Data Analytics for Accounting	3
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

		Semester Credit Hours
ENGL 111	English Composition I-GTC01	3
MATH 113	College Algebra-GTMA1	4
Essential Learning - Fine Arts		3
Essential Learning - Natural Science		3
Essential Learning - Social/Behavioral Science		3
Semester Credit Hours		16

Spring Semester

ENGL 112	English Composition II-GTC02	3
Essential Learning - History		3
Essential Learning - Humanities		3
Essential Learning - Social/Behavioral Science		3
KINE 100	Health and Wellness	1
KINA Activity		1
Semester Credit Hours		14

Second Year

Fall Semester

ACCT 201	Principles of Financial Accounting	3
CISB 101	Business Information Technology	3
CISB 241 or STAT 241	Introduction to Business Analysis or Introduction to Business Analysis	3
ECON 201	Principles of Macroeconomics-GTSS1	3
MANG 201	Principles of Management	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	3
ACCT 331	Cost Accounting	3
BUGB 349	Legal Environment of Business	3
FINA 301	Managerial Finance	3
MARK 231	Principles of Marketing	3
Semester Credit Hours		15

Spring Semester

ACCT 322	Intermediate Accounting II	3
ACCT 350	Ethics for Accounting Professionals	3
ACCT 392	Accounting Information Systems	3
BUGB 352	Business Law II	3
Essential Learning - Natural Science with Lab		4
Semester Credit Hours		16

Fourth Year

Fall Semester

ACCT 401	Governmental Accounting	3
ACCT 411	Auditing I	3
ACCT 441	Individual Income Tax	4
ACCT 471	Data Analytics for Accounting	3
Semester Credit Hours		13

Spring Semester

ACCT 360	Professional Preparation I	1
ACCT 412	Auditing II	3

ACCT 402	Advanced Accounting	3
ACCT 442	Advanced Tax and Tax Research	5
MANG 301	Organizational Behavior	3
Semester Credit Hours		15
Total Semester Credit Hours		120

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 is ultimately the student's responsibility to understand and fulfill the requirements for their 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 their responsibility to consult the Registrar's Office regarding next steps.