

Degree: Business Administration, B.S.: Accounting Concentration 23-24				
Requirement Area	Course	Course Title	Prerequisites	Units
First Semester (FALL)				
E	GS 101A	Foundations of Success I		1
A1		Oral Communication		3
A2		Written Communication		3
C1 or C2		Arts or Humanities		3
Code 1/D2		U.S. Code (US 1,2)		3
LD Major Core	STAT 110 or STAT 100	Elements of Statistics for Business and Economics or Elements of Statistics & Probability		3
			Total:	16
Second Semester (SPRING)				
E	GS 101B	Foundations of Success II		1
A1 or A3		Oral Communication or Critical Thinking		3
F		Ethnic Studies		3
D1/LD Major Core	ECON 205	Principles of Macroeconomics		3
LD Major Core	ACCT 210	Introduction to Financial Accounting		3
B4/LD Major Core	MATH 110	Finite Mathematics For Business		3
			Total:	16
Third Semester (FALL)				
E		Lifelong Learning and Self-Development		1
B1 & B3		Physical Science and Laboratory Science		3
D1/LD Major Core	ECON 200	Principles of Microeconomics		3
LD Major Core	ACCT 215	Introduction to Managerial Accounting	ACCT 210	3
Second Comp	ENGL 200	College Writing II	ENG 101, 102, or 104	3
			Total:	13
Fourth Semester (SPRING)				
B2 & B3		Life Science and Laboratory Science		3
C1 or C2		Arts or Humanities		3
Code 2		Social Sciences and U.S. Code (1,3)		3
Add'l C1 or C2*		Arts or Humanities		3
LD Major Core	ACCT 220 or ACCT 320	Legal Environment of Business or Business Law for Accountants		3
			Total:	15
Fifth Semester (FALL)				
Concentration	ACCT 311	Intermediate Financial Accounting I	ACCT 210 with a grade of C or better	3
Concentration	ACCT 331	Federal Taxation for Individuals	ACCT 210 with a grade of C or better	3
UD Major Core	MKTG 300	Marketing Principles		3
UD Major Core	FIN 300	Financial Management	All of ACCT 210, ECON 200, ECON 205, STAT 110, and either MATH 110 or MATH 130 or MATH 180.	3
UD-B/UD Major Core	MGMT 350	Decision Science	Completion of GE Areas A1, A2, A3 and B4 with grade C- (CR) or better; and either MATH 110 or MATH 130 or MATH 180 and STAT 110.	3
			Total:	15
Sixth Semester (SPRING)				
UWR/UD-C/S		UD Arts or Humanities and Sustainability Overlay	Completion of A1, A2, A3 and B4	3
Concentration	ACCT 312	Intermediate Financial Accounting II	ACCT 311 with a grade of C or better.	3
UD Major Core	ECON 380	Managerial Economics & Business Strategy	Completion of GE Areas A1, A2, A3 and B4 with grade C- (CR) or better; and ECON 200, MATH 110 or MATH 130 or MATH 180, and STAT 100 or STAT 110.	3
Concentration	ACCT 370	Accounting for Governmental & Not-for-Profit Entities	ACCT 312 with a grade of C or better	3
UD Major Core	MGMT 310	Organizational Behavior		3
			Total:	15
Seventh Semester (FALL)				
UD-D/Div		UD Social Science and Diversity Overlay	Completion of A1, A2, A3 and B4	3
UD Major Core/ SJ	MGMT 300	Business and Professional Ethics		3
Concentration	ACCT 321	Auditing I	ACCT 312 with a grade of C or better	3
Concentration	ACCT 325	Accounting Ethics	ACCT 210 with a grade of C or better	3
Concentration	ACCT 340	Accounting Information Systems	ACCT 210 with a grade of C or better	3
			Total:	15
Eighth Semester (SPRING)				
UD Major Core	MGMT 360	Operations Management	MGMT 350	3
UD Major Core	MGMT 385 or ECON 385	International Business or Global Economic Analysis	ECON 200 and ECON 205	3
Concentration	ACCT 411	Advanced Financial Accounting	ACCT 312 with a grade of C or better	3
Concentration	ACCT	Accounting Elective	ACCT 210 with grade C or better	3
Major Capstone	MGMT 499	Seminar in Strategic Business Management	Department consent	3
			Total:	15
Total Units:				120

*Note: No changes to, or from, the credit/no credit pattern are permitted after the Grade Type Change period. There are no exceptions to this rule. Courses in a student's major department, regardless of course prefix, may not be taken "CR/NC," unless that is the only grading pattern in the course

Revised: 03/24/23

CSUEB General Breadth and Graduation Requirement Checklist	
Area A (9 units): Communication in the English Language & Critical Thinking (Must earn passing grade of C-/CR or better)	
<input type="checkbox"/>	A1. COMM 100 or 104, MLL 111
<input type="checkbox"/>	A2. ENGL 101, 102, or 104
<input type="checkbox"/>	A3. PHIL 100
Area B (9 units): Scientific Inquiry & Quantitative Reasoning	
<input type="checkbox"/>	B1. Physical Science
<input type="checkbox"/>	B2. Life Science
<input type="checkbox"/>	B3. Laboratory Activity
<input type="checkbox"/>	B4. Quantitative Reasoning (Must earn passing grade of C-/CR or better.)
Area C (9 units): Arts & Humanities - Minimum of two different disciplines as designated by course prefix (e.g., ART, THEA, MUS)	
<input type="checkbox"/>	C1. Arts
<input type="checkbox"/>	C2. Humanities
<input type="checkbox"/>	*Additional Lower-division Area C Course in Arts (C1) or Humanities (C2)
Area D (6 units): Social Sciences - Minimum of two different disciplines as designated by course prefix (e.g., ANTH, ECON, POSC)	
<input type="checkbox"/>	D1.
<input type="checkbox"/>	D2.
Area E (3 units): Lifelong Learning and Self-Development	
<input type="checkbox"/>	E.
Area F (3 units): Ethnic Studies	
<input type="checkbox"/>	F.
Second Composition: Requires completion of GE A2 with a C-/CR or better. Must be completed before attaining junior standing.	
<input type="checkbox"/>	Second Composition
University Writing Requirement	
<input type="checkbox"/>	UWR
U.S. Code (American Institutions Requirement) - Two courses (6 units) covering three U.S. Code Requirements of US-1 (U.S. History), US-2 (U.S. Constitution), and US-3 (California State & Local Government).	
<input type="checkbox"/>	Code 1.
<input type="checkbox"/>	Code 2.
Upper Division GE Requirements (9 units): Should be taken after completion of A1, A2, A3, and B4 with a C- (CR)	
<input type="checkbox"/>	UD-B. Upper-division Science Inquiry and Quantitative Reasoning
<input type="checkbox"/>	UD-C. Upper-division Arts OR Humanities
<input type="checkbox"/>	UD-D. Upper-division Social Sciences
Overlay Requirements (9 units): Courses may be upper or lower division, and GE or major	
<input type="checkbox"/>	Diversity (Div)
<input type="checkbox"/>	Social Justice (SJ)
<input type="checkbox"/>	Sustainability (S)
Course Conversion Key	
BUS 220 = ACCT 220 BUS 325 = MKTG 300 BUS 370 = MGMT 370 BUS 320 = MGMT 300 BUS 330 = FIN 300 BUS 385 = MGMT 385 BUS 310 = MGMT 310 BUS 360 = MGMT 360 BUS 340 = ITM 300 BUS 499 = MGMT 499	
Elective Courses	
Select one (1) course for 3 units that is an ACCT upper division (300-400 level) course excluding ACCT 335, 398, 435, 450, and excluding the Required Courses for accounting listed above.	
Note: Students interested in taking the CPA exam are recommended to choose at least one (1) from the following four courses as an elective. Also, Students interested in a career in taxation are recommended to choose either ACCT 432 or 433.	
ACCT 302 - Cost Accounting Units: 3	
ACCT 341 - Introduction to Data Analytics in Accounting Units: 3	
ACCT 421 - Auditing II Units: 3	
ACCT 431 - Federal Taxation of Business Entities Units: 3	
ACCT 432 - Federal Taxation for Corporations Units: 3	
ACCT 433 - Federal Taxation for Partnerships Units: 3	
Note: Students interested in a career in internal audit are recommended to choose at least one (1) from the following courses as an elective:	
ACCT 422 - Internal Auditing Units: 3	
ACCT 423 - Information Technology Audit Units: 3	
ACCT 424 - Forensic Accounting and Fraud Examination Units: 3	

*Students are required to take a minimum of 40 semester units as upper division (includes 9 units upper division GE)