

Degree: Business Administration, B.S.: Accounting Concentration 26-27				
Requirement Area	Course	Course Title	Prerequisites	Units
<b>First Semester (FALL)</b>				
1C		Oral Communication		3
1A		Written Communication		3
3A or 3B		Arts or Humanities		3
Code 1/Area 4		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
			<b>Total:</b>	15
<b>Second Semester (SPRING)</b>				
1B/Second Comp		Critical Thinking and Composition		3
Area 6		Ethnic Studies		3
Area 4/LD Major Core	ECON 205	Principles of Macroeconomics		3
LD Major Core	ACCT 210	Introduction to Financial Accounting		3
Area 2/LD Major Core	MATH 110	Finite Mathematics For Business		3
			<b>Total:</b>	15
<b>Third Semester (FALL)</b>				
5A & 5C		Physical Science and Laboratory Science		3
Area 4/LD Major Core	ECON 200	Principles of Microeconomics		3
LD Major Core	ACCT 215	Introduction to Managerial Accounting	ACCT 210	3
Free Elective				3
Free Elective				3
			<b>Total:</b>	15
<b>Fourth Semester (SPRING)</b>				
5B & 5C		Life Science and Laboratory Science		3
3A or 3B		Arts or Humanities		3
Code 2		Social Sciences and U.S. Code (1,3)		3
Free Elective				3
LD Major Core	ACCT 220	Legal Environment of Business		3
			<b>Total:</b>	15
<b>Fifth Semester (FALL)</b>				
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-Area 5/UD Major Core	MGMT 350	Decision Science	Completion of GE Areas 1C, 1A, 1B and Area 2 with grade C- (CR) or better; and either MATH 110 or MATH 130 or MATH 180 and STAT 110.	3
			<b>Total:</b>	15
<b>Sixth Semester (SPRING)</b>				
UWR/UD-Area 3/5		UD Arts or Humanities and Sustainability Overlay	Completion of Area 1 and Area 2	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 Area 1 and Area 2 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
			<b>Total:</b>	15
<b>Seventh Semester (FALL)</b>				
UD-Area 4/Div		UD Social Science and Diversity Overlay	Completion of Area 1 and Area 2	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
			<b>Total:</b>	15
<b>Eighth Semester (SPRING)</b>				
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
			<b>Total:</b>	15
<b>Total Units:</b>				<b>120</b>

\*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.

CSUEB General Breadth and Graduation Requirement Checklist	
<b>Area 1 (9 units): English Communication</b>	
<input type="checkbox"/>	1A - Lower Division English Composition
<input type="checkbox"/>	1B - Lower Division Critical Thinking and Composition
<input type="checkbox"/>	1C - Lower Division Oral Communication
<b>Area 2 (3 units): Mathematical Concepts and Quantitative Reasoning</b>	
<input type="checkbox"/>	Area 2 - Mathematical Concepts and Quantitative Reasoning
<b>Area 3 (6 units): Arts &amp; Humanities - Minimum of two different disciplines as designated by course prefix (e.g., ART, THEA, MUS)</b>	
<input type="checkbox"/>	3A - Arts and Humanities (Arts)
<input type="checkbox"/>	3B - Arts and Humanities (Humanities)
<b>Area 4 (6 units): Social and Behavioral Sciences - Minimum of two different disciplines as designated by course prefix (e.g., ANTH, ECON, POSC)</b>	
<input type="checkbox"/>	Area 4 - Lower Division Social and Behavioral Sciences
<input type="checkbox"/>	Area 4 - Lower Division Social and Behavioral Sciences
<b>Area 5 (7 units): Physical and Biological Sciences</b>	
<input type="checkbox"/>	5A - Lower Division Physical and Biological Sciences (Physical)
<input type="checkbox"/>	5B - Lower Division Physical and Biological Sciences (Biological)
<input type="checkbox"/>	5C - Lower Division Physical and Biological Sciences (Laboratory) -- May be embedded in 5A or 5B course, as long as 7 units met for lower-division Subject Area 5.
<b>Area 6 (3 units): Ethnic Studies</b>	
<input type="checkbox"/>	Area 6 - Ethnic Studies
<b>Second Composition : Second Composition (Required as part of 1B for 2025-26 or later catalog)</b>	
<input type="checkbox"/>	Second Composition
<b>University Writing Requirement (3-4 units)</b>	
<input type="checkbox"/>	UWR
<b>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 &amp; Local Government).</b>	
<input type="checkbox"/>	Code 1
<input type="checkbox"/>	Code 2
<b>Upper Division GE Requirements (9 units): Should be taken after completion of 1A, 1B, 1C, and Area 2 with a C- (CR)</b>	
<input type="checkbox"/>	UD- Area 3 - Upper Division Arts or Humanities
<input type="checkbox"/>	UD- Area 4 - Upper Division Social and Behavioral Sciences
<input type="checkbox"/>	UD- Area 5 - Upper Division Science or Mathematical Concepts/Quantitative Reasoning
<b>Overlay Requirements (9 units): Courses may be upper or lower division, and GE or major</b>	
<input type="checkbox"/>	Diversity (Div)
<input type="checkbox"/>	Social Justice (SJ)
<input type="checkbox"/>	Sustainability (S)
<b>Course Conversion Key</b>	
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	
<b>Elective Courses</b>	
Select one (1) course for 3 units that is an ACCT upper division (300-400 level) course excluding ACCT 335, 398, 435, 490, 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)