

# ACCOUNTING, BACHELOR OF SCIENCE IN BUSINESS ADMINISTRATION (BSBA)

The Accounting program at Slippery Rock University prepares students for success in the challenging and rewarding field of accounting. The integrated curriculum focuses on the development of students' business and accounting skills and knowledge while enhancing their communication, teamwork, critical thinking, and problem solving skills as well as technological proficiency. Emphasis is placed on student learning through research and practical application as students prepare for the Uniform Certified Public Accountant Examination and careers in public accounting, government, and private industries. All candidates completing this program are eligible to sit for the Uniformed Certified Public Accountant Examination. Student professional growth is encouraged and enhanced through participation in the Student Accounting Society and the internship program in the School of Business.

In the classroom, accounting students are introduced to a variety of software programs used by accounting professionals that provide realistic application of accounting practices and procedures. This state-of-the-art learning center engages students in the learning process as they master accounting concepts, principles, and related procedures in an environment that simulates the workplace. The School of Business' accounting program is a step above the ordinary; it equips future accounting professionals with a unique set of marketable skills that sets them apart from their peers in the workplace.

## Program Learning Outcomes:

- **Communication (UO 1):** Students graduating with a degree in business administration will demonstrate competency in oral and written communication skills. Students will:
  - Prepare in proper format and style the following documents: business report (one to two pages), business memo, research report and presentation.
  - Deliver an effective oral presentation on a business and/or professional topic.
- **Critical Thinking and Problem Solving (UO 2):** Students graduating with a degree in business administration will demonstrate effective critical thinking and problem solving skills. Students will:
  - Apply critical thinking skills to analyze and interpret financial statements to judge business performance.
  - Apply critical thinking skills using quantitative techniques for problem solving and strategic decision making.
- **Degree Program Writing Competency (UO 1):** Students will create written business and professional documents in appropriate style and format.
- **Ethics (UO 8):** Students graduating with a degree in business administration will have acquired the necessary skills and knowledge to meet professional competencies as business professionals and global citizens. Students will demonstrate:
  - An understanding of the history and vocabulary unique to business disciplines.
  - Knowledge of procedures, concepts, and technical business skills through practical application (forecasting, budgeting, financial statement analyses, business plans, strategic planning).

- The ability to read and interpret financial statements in the decision-making process.
- Effective team work and collaborative skills in a simulated business environment.
- **Information Technology (UO 10):** Students will demonstrate proficiency in the use of computers and software to manage information with statistical analysis, spreadsheet, database and other appropriate applications.
- **Professional Proficiency (UO 4):** Students graduating with a degree in business administration will have acquired the necessary skills and knowledge to meet professional competencies as business professionals and global citizens. Students will demonstrate:
  - An understanding of the history and vocabulary unique to accounting disciplines.
  - Knowledge of procedures, concepts, and technical accounting business skills through practical application (forecasting, budgeting, financial statement analyses, business plans, strategic planning).
  - The ability to read and interpret financial statements in the decision-making process.
  - Effective team work and collaborative skills in a simulated business environment.

## RELATED LINKS

Accounting, BSBA Program Page (<https://www.sru.edu/academics/majors-and-minors/accounting/>)

Accounting Fact Sheet URL (<https://www.sru.edu/documents/programs/factsheets/undergraduate/FS-Accounting.pdf>)

Professional Licensure/Certification Page (<https://www.sru.edu/students/student-consumer-information/professional-licensures/>)

## Curriculum Guide

### GPA Requirement

Major GPA: 2.0 or higher  
Overall GPA: 2.0 or higher  
Core GPA: 2.0 or higher

### Summary\*

Code	Title	Hours
	Rock Studies 2 Requirements	42-43
	Other Basic Requirements	0-3
	Major Requirements	62
	Electives	15-16

\* All undergraduate degree programs require a minimum of 120 credits. Some courses meet multiple requirements, but are only counted once toward the 120 credit total required to graduate.

### Rock Studies 2 Requirements

Code	Title	Hours
<b>The Rock</b>		
SUBJ 139	Foundations of Academic Discovery <sup>1</sup>	3
ENGL 102	Critical Writing	3
ENGL 104	Critical Reading	3
	Select one of the following:	3-4

MATH 117	Quantitative Reasoning	
MATH 123	Introduction to Applied Calculus	
MATH 225	Calculus I	
Select one of the following:		3
COMM 200	Civil Discourse: Theory & Practice	
PHIL 110	Ethics and Civil Discourse	
POLS 235	Civil Discourse and Democracy	
Subtotal		15-16
<b>Integrated Inquiry</b>		
<i>Creative and Aesthetic Inquiry</i>		
Select 3 Credits ( <a href="https://catalog.sru.edu/undergraduate/rock-studies/rock-studies-program/">https://catalog.sru.edu/undergraduate/rock-studies/rock-studies-program/</a> )		3
<i>Humanities Inquiry</i>		
Select 3 Credits ( <a href="https://catalog.sru.edu/undergraduate/rock-studies/rock-studies-program/">https://catalog.sru.edu/undergraduate/rock-studies/rock-studies-program/</a> )		3
<i>Social Science Inquiry</i>		
Select 3 Credits ( <a href="https://catalog.sru.edu/undergraduate/rock-studies/rock-studies-program/">https://catalog.sru.edu/undergraduate/rock-studies/rock-studies-program/</a> )		3
<i>Natural Sciences Inquiry</i>		
SCI 101	Science of Life	3
<i>Physical Sciences Inquiry</i>		
SCI 102	Understanding the Physical World	3
Subtotal		15
<b>Thematic Thread</b>		
Select 12 Credits ( <a href="https://catalog.sru.edu/undergraduate/rock-studies/rock-studies-program/">https://catalog.sru.edu/undergraduate/rock-studies/rock-studies-program/</a> ) <sup>2</sup>		12
Required Thematic Thread Coursework:		
ECON 202	Principles of Microeconomics	
FIN 303	Issues in Global Business	
or MGMT 303	Issues in Global Business	
or MRKT 303	Issues in Global Business	
<b>Total Hours</b>		<b>42-43</b>

<sup>1</sup> Course offered in multiple subjects; cannot take course in first major subject.

<sup>2</sup> One course from each category; six credits must be 300-level or above; no more than 4 credits from one subject area; specific courses required in first major, regardless of prefix of course, cannot be used to satisfy thread requirements; any course with same prefix as first major cannot be used to satisfy thread requirements, even if it is not a course in the first major.

## Basic Math Requirement

Check with your adviser or a current degree audit report to see if you have been exempted from this course. The credit earned in this course will not be counted toward the 120 credit hour minimum needed to earn a degree.

Code	Title	Hours
Complete one of the following:		0-3
Meet required minimum SAT or ACT math score OR		
ESAP 110	Beginning Algebra	
<b>Total Hours</b>		<b>0-3</b>

## DIVERSITY, EQUITY, AND INCLUSION REQUIREMENT

Students must take and pass a course with the Diversity, Equity, and Inclusion (DEI) designation prior to graduation. Students can meet this requirement by taking any DEI - designated course in any program at any time during their undergraduate career.

## Major Requirements

- 36 major credits must be taken at SRU or PASSHE
- 36 major credits must be taken at the 300 level or above

Code	Title	Hours
<b>Business Administration Core Requirements</b>		
ACCT 209	Financial Accounting <sup>1</sup>	3
ACCT 230	Accounting Information Systems <sup>1</sup>	3
ACCT 310	Cost Accounting (Accounting Majors) <sup>1</sup>	3
ACCT 340	Legal Environment of Business <sup>1</sup>	3
ECON 201	Principles of Macroeconomics <sup>1</sup>	3
ECON 219	Business Analytics I <sup>1</sup>	3
or MGMT 219	Business Analytics I	
ECON 319	Business Analytics II <sup>1</sup>	3
or MGMT 319	Business Analytics II	
FIN 320	Managerial Finance <sup>1</sup>	3
MGMT 320	Operations Management <sup>1</sup>	3
MGMT 351	Organizational Behavior <sup>1</sup>	3
MGMT 458	Business Capstone <sup>1</sup>	3
MRKT 230	Principles of Marketing <sup>1</sup>	3
Subtotal		36
<b>Required Computer Science Course</b>		
CPSC 210	Productivity Software <sup>1</sup>	3
or MIS 210	Productivity Software	
Subtotal		3
<b>Required Accounting Courses</b>		
ACCT 308	Federal Individual Income Tax <sup>2</sup>	3
ACCT 313	Intermediate Accounting I <sup>2</sup>	4
ACCT 314	Intermediate Accounting II <sup>2</sup>	4
ACCT 345	Volunteer Income Tax Assistance (VITA)	3
or ACCT 450	Internship	
ACCT 411	Auditing Theory and Practice <sup>2</sup>	3
ACCT 413	Advanced Accounting <sup>2</sup>	3
Subtotal		20
<b>Electives</b>		
Select one of the following:		3
ACCT 320	Forensic Accounting <sup>2</sup>	
or ACCT 620	Forensic Accounting	
ACCT 324	Budgeting, Performance Management, and Cost Analysis <sup>2,3</sup>	
or ACCT 626	Budgeting, Performance Management, and Cost Analysis	
ACCT 412	Accounting Seminar <sup>2</sup>	
ACCT 429	Accounting Data Analytics <sup>2,3</sup>	
or ACCT 629	Accounting Data Analytics	
ACCT 630	Risk Analysis and Internal Control <sup>3</sup>	

Subtotal	3
<b>Total Hours</b>	<b>62</b>

<sup>1</sup> Course counts for 50% of Major and not for Major GPA

<sup>2</sup> Course counts for 50% of Major and Major GPA

<sup>3</sup> Course is part of the 4+ program which permits 4+ students the option to complete 6 credits of graduate coursework in their senior year. See advisor for details.

\* Some courses may require pre-requisites. Please see course descriptions to determine if there are any pre-requisites for that specific course.

## Co-curricular and Experiential Learning

Students are encouraged to explore additional curricular and co-curricular opportunities. These opportunities can deepen and enhance the learning in accounting, economics and finance. In addition, there is a strong correlation between long-term student success and engagement in these opportunities:

1. Internships
2. Participation in student organizations
3. International study programs (short-term, semester, and year-long)
4. High-Impact Practice (HIP) designated classes
5. Student-faculty research
6. Student leadership development
7. Service-learning classes
8. Career education and development

## Important Curriculum Guide Notes

This Curriculum Guide is provided to help SRU students and prospective students better understand their intended major curriculum. Enrolled SRU students should note that the My Rock Audit may place already-earned and/or in progress courses in different, yet valid, curriculum categories. Enrolled SRU students should use the My Rock Audit Report and materials and information provided by their faculty advisers to ensure accurate progress towards degree completion. *The information on this guide is current as of the date listed. Students are responsible for curriculum requirements at the time of enrollment at the University.*

PASSHE - Pennsylvania State System of Higher Education Institutions

ACCOUNTING - BSBA (2341)

This program is effective as of Summer 2023

Revised 10.06.2023

UCC 09.19.2023

## RECOMMENDED FOUR-YEAR PLAN

Course	Title	Hours
<b>First Year</b>		
<b>Fall</b>		
ECON 201	Principles of Macroeconomics (Part of Thread)	3
ENGL 102	Critical Writing	3
Select one of the following:		3-4
MATH 117	Quantitative Reasoning	
MATH 123	Introduction to Applied Calculus	
MATH 225	Calculus I	
SUBJ 139	Foundations of Academic Discovery <sup>1</sup>	3

CPSC 210	Productivity Software	3
or MIS 210	or Productivity Software	
ESAP 101	FYRST Seminar *	1
<b>Hours</b>		<b>16-17</b>

### Spring

ECON 202	Principles of Microeconomics	3
ENGL 104	Critical Reading	3
ACCT 209	Financial Accounting <sup>4</sup>	3
SCI 101	Science of Life	3
or SCI 102	or Understanding the Physical World	
Humanities Inquiry ( <a href="https://catalog.sru.edu/undergraduate/rock-studies/rock-studies-program/">https://catalog.sru.edu/undergraduate/rock-studies/rock-studies-program/</a> )		3
<b>Hours</b>		<b>15</b>

### Second Year

#### Fall

ACCT 230	Accounting Information Systems	3
ECON 219	Business Analytics I	3
or MGMT 219	or Business Analytics I	
SCI 101	Science of Life	3
or SCI 102	or Understanding the Physical World	
Select one of the following:		3
COMM 200	Civil Discourse: Theory & Practice	
PHIL 110	Ethics and Civil Discourse	
POLS 235	Civil Discourse and Democracy	
Creative & Aesthetic Inquiry ( <a href="https://catalog.sru.edu/undergraduate/rock-studies/rock-studies-program/">https://catalog.sru.edu/undergraduate/rock-studies/rock-studies-program/</a> )		3
Declare a Thematic Thread <sup>3</sup>		
<b>Hours</b>		<b>15</b>

#### Spring

ACCT 310	Cost Accounting	3
ACCT 313	Intermediate Accounting I	4
ECON 319	Business Analytics II	3
or MGMT 319	or Business Analytics II	
MGMT 320	Operations Management	3
MRKT 230	Principles of Marketing	3
<b>Hours</b>		<b>16</b>

### Third Year

#### Fall

ACCT 314	Intermediate Accounting II	4
ACCT 308	Federal Individual Income Tax	3
MGMT 351	Organizational Behavior	3
Thematic Thread Requirement ( <a href="https://catalog.sru.edu/undergraduate/rock-studies/rock-studies-program/">https://catalog.sru.edu/undergraduate/rock-studies/rock-studies-program/</a> )		3
Elective		3
<b>Hours</b>		<b>16</b>

#### Spring

ACCT 450	Internship	3
or ACCT 345	or Volunteer Income Tax Assistance (VITA)	
FIN 320	Managerial Finance	3
Thematic Thread Requirement ( <a href="https://catalog.sru.edu/undergraduate/rock-studies/rock-studies-program/">https://catalog.sru.edu/undergraduate/rock-studies/rock-studies-program/</a> )		3

FIN 303 or MGMT 303 or MRKT 303	Issues in Global Business or Issues in Global Business or Issues in Global Business	3
Elective		3
<b>Hours</b>		<b>15</b>
<b>Fourth Year</b>		
<b>Fall</b>		
ACCT 411	Auditing Theory and Practice	3
Accounting Elective 1		3
ACCT 340	Legal Environment of Business	3
Thematic Thread Requirement ( <a href="https://catalog.sru.edu/undergraduate/rock-studies/rock-studies-program/">https://catalog.sru.edu/undergraduate/rock-studies/rock-studies-program/</a> )		3
Elective		3
MBA Course <sup>2</sup>		0-3
<b>Hours</b>		<b>15-18</b>
<b>Spring</b>		
ACCT 413	Advanced Accounting	3
ACCT 450 or ACCT 345	Internship or Volunteer Income Tax Assistance (VITA)	3
MGMT 458	Business Capstone	3
Elective		3
Elective		3
MBA Course <sup>2</sup>		0-3
<b>Hours</b>		<b>15-18</b>
<b>Total Hours**</b>		<b>123-130</b>

<sup>1</sup> Course offered in multiple subjects; cannot take course in first major subject.

<sup>2</sup> Accounting undergraduates may take up to 4 Master of Business (MBA) graduate courses as seniors.

<sup>3</sup> Work with your Academic Adviser to declare a Thematic Thread by the end of your fall semester in your second year.

<sup>4</sup> Accounting major should register for course section designated for Accounting majors only.

\* Students are encouraged to take ESAP 101 as a Free Elective.

**\*\* This document is meant to serve as a guide. Some planners may show more than 120 credits because faculty have created flexibility in choosing courses. However, only 120 credits are required to obtain a degree. Please consult with your academic adviser and refer to your curriculum guide prior to registering for courses. This plan should be reviewed, and verified, by you and your academic adviser at least once each academic year.**

Major Code: 2341

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