## Perdue School of Business Accounting 2012-13 Catalog

### General Education Requirements:

**Group I- English Composition & Literature (2 courses)**
- ENGL 103 ("C" or better) or HONR 111
- Literature (either ENGL or MDFL)

**Group II- History (2 courses)**
- HIST 101, 102, or 103
- HIST 101, 102, 103, or a HIST course above 103

**Group III- Humanities & Social Sciences (3 courses)**
- Select one course from one of the following six areas: ART, CMAT, DANC or THEA, MDFL, MUSC, PHIL, HONR 211
  - Satisfied by Major
  - Satisfied by Major
  - Select one course from one of the following seven areas: ANTH, CADR, ECON, Human GEOG, POSC, PSYC, SOCI, HONR 112
  - C. Select one course from either Group III A or III B (course must be from a different area than CMAT and ECON)

**Group IV- Natural Science, Math, & Computer Science (4 courses)**
- Select courses with laboratories from at least two of the following four areas (at least six credit hours total): BIOL, CHEM, GEOL or Physical GEOG, PHYS
- Select one additional course (need not be a lab) from Group IVA or ENVH or COSC or MATH or HONR 212

**Group V-Health Fitness (1 course)**
- PHEC 106

### Major Requirements:

#### Lower Division/Pre-professional Core (10 courses)
- INFO 211 Information Systems Concepts
- MATH 155 Modern Statistics
- MATH 160 Applied Calculus or MATH 201
- ACCT 201 Intro. to Financial Accounting
- ACCT 202 Intro. to Managerial Accounting
- ECON 211 Micro Economic Principles
- ECON 212 Macro Economic Principles
- ACCT 248 Legal Environment
- CMAT 100 Fund. of Communication or CMAT 260
- INFO 281 Intermediate Business Statistics

#### Upper Division/Professional Core (7 courses)
- FINA 311 Financial Management*
- INFO 326 Operations Management*
- MGMT 320 Management and Organization Behavior*
- BUAD 300 Pers. & Prof. Development (co req. MGMT 320)
- MKTG 330 Principles of Marketing Management*
- MGMT 325 Business & Society
- MGMT 492 Strategic Management (final semester)

#### Accounting Requirements (9 courses)
- ACCT 302 Cost Accounting
- ACCT 304 Intermediate Accounting I
- ACCT 305 Intermediate Accounting II
- ACCT 341 Federal Income Tax: Personal (Fall)
- ACCT 348 Business Law
- ACCT 403 Advanced Accounting I
- ACCT 407 Auditing (co-req. ACCT 497)
- ACCT 420 Accounting Information Systems
- ACCT 430 International Accounting

OR
- ACCT 435 Accounting in Its Global Setting (winter travel)

#### Accounting Elective (1 course) – circle your choice:
- ACCT 338 Special Topics
- ACCT 342 Federal Income Tax: Partner & Corp. (Spring)
- ACCT 401 Integrated Accounting Systems (Occasional)
- ACCT 415 Government & Non-Profit Accounting
- ACCT 460 Contemporary Issues in Accounting

#### Internship Requirement (1 course)
- ACCT 497 Auditing Internship (co-req. ACCT 497)

Note: Students who wish to obtain elective credit for an ABLE internship are encouraged to register for ACCT 490.

*(INFO 211 pre-req./co-req. is INFO 111 or passing proficiency exam)*

### University Policies

1. Refer to the SU catalog for approved general education courses.
2. Requirements may not equal 120 credit hours. Students must register for additional electives to complete 120 credits required for graduation.
3. All graduates must have a minimum of 30 credits of 300/400 level courses with “C” grade or above; at least 15 of those credits must be taken at SU.
4. Students must have a minimum cumulative GPA of 2.0 for graduation.
5. Students must complete at least 30 credits hours by direct classroom instruction and/or laboratory experience.
6. Students must take 30 of the last 37 credit hours at SU.
7. Students should consult the degree progress report in GullNet for information on their academic progress.
8. It is the student’s responsibility to satisfy graduation requirements. Please refer to the SU catalog for detailed major requirements.
9. Students must apply online for graduation by November 15 for May and by May 15 for December.
Accounting Policies & Procedures

1. A student with an intended Accounting major will be classified in a pre-professional track until the student has applied to and been accepted in the Accounting BS major.
2. Accounting majors must submit applications for admission to the Professional Program. No Accounting student will be allowed to remain in 300/400 level Perdue School courses if s/he has not submitted this application.
3. All business courses need to be completed with a “C” grade or higher.
4. Lower division core, upper division core, major, and special requirements may be repeated only once. Students desiring to repeat an SU course to improve a grade must repeat that course at SU.
5. Track courses are to be taken at SU. A maximum of 6 credit hours of comparable courses may be approved if taken at AACSB (Association to Advance Collegiate Schools of Business) accredited schools.
6. Admissions Test: Accounting Students must pass the Accounting Admissions Test prior to enrolling in ACCT 305. Information is available from the Accounting Department.
7. For Additional Policies and Procedures: Please refer to the Salisbury University Catalog, under the Accounting Section. More information is also available online at http://www.salisbury.edu/acctlegal/

Admission Requirements for the Professional Program

1. 24 credits completed in the pre-professional area (12 of which have to be MATH 155, MATH 160, ECON 211 or 212, ACCT 201) and 12 more must be completed from INFO 211, CMAT 260 or 100, ACCT 248, ECON 212 or 211, ACCT 202, and INFO 281

<table>
<thead>
<tr>
<th>Course</th>
<th>Credit</th>
<th>Course</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>MATH 160 or 201</td>
<td></td>
<td>MATH 155</td>
<td></td>
</tr>
<tr>
<td>ECON 211 or 212</td>
<td></td>
<td>ACCT 201</td>
<td></td>
</tr>
<tr>
<td>INFO 211</td>
<td></td>
<td>CMAT 260 or 100</td>
<td></td>
</tr>
<tr>
<td>ACCT 248</td>
<td></td>
<td>ECON 211 or 212</td>
<td></td>
</tr>
<tr>
<td>ACCT 202</td>
<td></td>
<td>INFO 281</td>
<td></td>
</tr>
</tbody>
</table>

And four of these six

2. A GPA of 2.5 or higher in the pre-professional core courses is required for admission into the Professional Program including those courses taken at another institution. Additional students may be admitted by descending order of GPA (in pre-professional core courses) in numbers sufficient to maintain a quality student/faculty ratio. A GPA calculator is available to assist you online.
3. Grades of C or higher must be earned in all pre-professional courses.
4. Students may only repeat each business course one time only. If student exceeds repeats they will not be admissible to the Professional Program.
5. Students must have completed 56 total credit hours of college courses to be admitted into the Professional Program.
6. Turn in applications by December 1st for Winter or Spring admission and May 1st for Fall admission.

Typical Student Schedule

<table>
<thead>
<tr>
<th>Fall-Junior</th>
<th>Fall-Senior</th>
</tr>
</thead>
<tbody>
<tr>
<td>Course</td>
<td>Credit</td>
</tr>
<tr>
<td>ACCT 304</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 341</td>
<td>3</td>
</tr>
<tr>
<td>MGMT 320</td>
<td>3</td>
</tr>
<tr>
<td>BUAD 300</td>
<td>0</td>
</tr>
<tr>
<td>MKTG 330</td>
<td>3</td>
</tr>
<tr>
<td>FINA 311</td>
<td>3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Spring-Junior</th>
<th>Spring-Senior</th>
</tr>
</thead>
<tbody>
<tr>
<td>Course</td>
<td>Credit</td>
</tr>
<tr>
<td>ACCT 302</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 305</td>
<td>3</td>
</tr>
<tr>
<td>INFO 326</td>
<td>3</td>
</tr>
<tr>
<td>MGMT 325</td>
<td>3</td>
</tr>
<tr>
<td>ACCT Elective</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

And four of these six