

ACCOUNTING (ACCT)

(Bachelor of Science)

business.siu.edu/academics/bachelor/accounting.html

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School of Accountancy

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Accounting is the process of identifying, measuring and communicating economic data so that sound business judgments and decisions can be made.

The B.S. degree program with a major in Accounting meets the objectives of students considering professional positions as certified public accountants or as members of industry or government management teams. To sit for the CPA exam in Illinois, 150 hours of college credit are required. Building on fundamental knowledge developed in core courses and a restricted set of electives, students can select from a variety of other courses to gain in-depth knowledge about their particular areas of interest.

MAJOR REQUIREMENTS – 30 HOURS

COURSE	TITLE	PREREQUISITE(S)
ACCT 321	Intermediate Accounting I	C or better in ACCT 220 and 230; MATH 140
ACCT 322	Intermediate Accounting II	C or better in ACCT 321; MATH 140
ACCT 331	Cost Accounting	C or better in ACCT 220 and 230; MATH 139, MATH 140; ACCT/FIN/MGMT 208
ACCT 341	Introduction to Taxation	C or better in ACCT 220 and 230; ACCT major or minor
ACCT 360	Accounting Systems Operations	Sophomore status; ACCT major or minor
ACCT 421	Advanced Accounting	C or better in ACCT 322; ACCT major or minor
ACCT 431	Advanced Cost Accounting	C or better in ACCT 331; ACCT major or minor
ACCT 441	Advanced Tax	C or better in ACCT 341; ACCT major or minor
ACCT 460	Auditing	C or better in ACCT 322; ACCT major or minor

Select ONE course from the following:			Projected offerings:		
COURSE	TITLE	PREREQUISITES	Summer	Fall	Spring
ACCT 411	Entrp. Networks and Communication	C or better in MGMT 345	Not currently available		
ACCT 465	Internal Auditing	ACCT major or minor	X	X	
ACCT 468	Forensic Accounting	ACCT major or minor	Not currently available		
ACCT 471	Government and Not for Profit Accounting	C or better in ACCT 321; ACCT major or minor	X		
ACCT 495	Internship	Outstanding accounting record; Dept approval; ACCT major or minor	X	X	X

Note: Most 300- and 400-level College of Business and Analytics courses are restricted to College of Business and Analytics juniors and seniors. Select summer courses may only be offered online.

Accounting as a major

A major in Accounting requires students to earn a minimum grade of C (a grade of C- is not sufficient) in each of the courses taken to satisfy the requirements for the Accounting major, and students must earn a minimum 2.0 grade point average for those major courses. Accounting courses at the 300-400 level may be taken only two times; a student only has two attempts to pass the course. It is strongly recommended that students work closely with their academic advisor in order to ensure that the proper lower level courses are completed before the junior year. Many of these courses are prerequisites to later requirements. For Accounting majors, accounting courses completed more than seven calendar years prior to the current term must be repeated.

The School of Accountancy is accredited by the Association to Advance Collegiate Schools of Business International and is a member of the Federation of Schools of Accountancy.

Graduate degrees available: Master of Accountancy (M. Acct.), Master of Business Administration (M.B.A.), Doctor of Philosophy in Business Administration (Ph.D.).

LEGEND OF ABBREVIATIONS AND TERMS

Abbreviations and terms

- **300- and 400-level College of Business and Analytics elective** - any 300- to 400-level course titled ACCT, BSAN, ECON, FIN, HTEM, MGMT, MKTG or PADM. Lower level courses articulated as upper level courses may not be used to satisfy this requirement
- **Business-prefix courses** - courses designated with these headings: ACCT, BSAN, BUS, ECON, FIN, HTEM, MGMT, MKTG. PADM
- **GPA** - grade point average
- **GR** - grade
- **HRS** - semester hours
- **Sophomore status** - 26-55 hours passed
- **Junior status** - 56-85 hours passed
- **Senior status** - 86 or more hours passed

The use of (3) in HRS column is intended to avoid double-counting; that is, these hours are included in the University Core Curriculum.

The college enforces prerequisites, including class status. Where courses are shown as prerequisites, a passing grade (or higher if required) must be earned in these or equivalent courses prior to the term for which you are registering for the course. Where sophomore, junior or senior status is shown as a prerequisite, total hours passed must equal that status in the term for which you are registered for the course.

PROFESSIONAL BUSINESS CORE AND GPA REQUIREMENTS FOR SPECIFIC MAJORS

Accounting: Students majoring in Accounting must earn a minimum grade of C in ACCT 220 and ACCT 230 (a C- is not sufficient).

Business Analytics: Students majoring in Business Analytics must earn a minimum grade of C in MGMT 345 (a C- is not sufficient).

Finance: Students majoring in Finance must earn a minimum grade of C in ACCT 220, ACCT 230 and FIN 330 (a C- is not sufficient).

Hospitality Tourism, and Event Management: Students majoring in Hospitality, Tourism, and Event Management must earn a minimum grade of C in all courses under this category (a C- is not sufficient).

Management: Students majoring in Management must earn a minimum grade of C in ACCT/ECON/FIN/MGMT 208, MGMT 304, MGMT 318 and MGMT 345 (a C- is not sufficient).

Marketing: Students majoring in Marketing must earn a minimum grade of C in MKTG 304 and ACCT/ECON/FIN/MGMT 208 (a C- is not sufficient).