

## COLLEGE OF BUSINESS (144) ACCOUNTING (ACCT)

### 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	C or better in MGMT 345; 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

\*Accounting majors may take ACCT 360 CONCURRENTLY with MGMT 345.

#### 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	
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

**Notes:** All 300- and 400-level College of Business courses are restricted to College of Business juniors and seniors. Select summer courses may only be offered online.

# ACCOUNTING

(Bachelor of Science)

[business.siu.edu/academics/dept/accounting](http://business.siu.edu/academics/dept/accounting)

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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.

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

## Accounting Suggested Curricular Guide

*NOTE: A sample curriculum follows. For specific degree requirements, consult the SIU Carbondale Undergraduate Catalog available at [registrar.siu.edu/catalog/undergradatecatalog.php](http://registrar.siu.edu/catalog/undergradatecatalog.php).*

<b>First Year</b>		<b>Fall</b>	<b>Spring</b>
UNIV 101U, Select	Saluki Success, UCC Human Health	1	2
ENGL 101, 102	Composition I and II	3	3
Select	UCC Science	3	3
BUS 101, PSYC 102/ SOC 108	Open for Business, Introduction to Psychology <i>or</i> Introduction to Sociology	2	3
CMST 101	Intro to Oral Communication	3	-
MATH 139, 140	Finite Mathematics <i>and</i> Short Course in Calculus	3	4
<b>Total Hours</b>		<b>15</b>	<b>15</b>
<b>Second Year</b>		<b>Fall</b>	<b>Spring</b>
ACCT 220, 230	Financial Accounting <i>and</i> Managerial Accounting	3	3
ECON 241, 240	Introduction to Macro <i>and</i> Microeconomics	3	3
ACCT/FIN/ MGMT 208, Select	Business Data Analysis, UCC Multicultural	3	3
BUS 202, Select	Business Career Transitions, UCC Humanities	2	3
MGMT 202, Select	Business Communications, UCC Humanities	3	3
Select	Elective 1	1	-
<b>Total Hours</b>		<b>15</b>	<b>15</b>

<b>Third Year</b>		<b>Fall</b>	<b>Spring</b>
ACCT 321, 322	Intermediate Accounting I <i>and</i> Intermediate Accounting II	3	3
ACCT 331, 341	Cost Accounting <i>and</i> Intro to Taxation	3	3
FIN 330, MGMT 304	Introduction to Finance <i>and</i> Introduction to Management	3	3
ACCT 360, MGMT 318	Accounting Systems Operations <i>and</i> Production Operations Management	3	3
MGMT 345 <sub>3</sub> , Select	Computer Information Systems, UCC Fine Arts	3	3
<b>Total Hours</b>		15	15

<b>Fourth Year</b>		<b>Fall</b>	<b>Spring</b>
MKTG 304, Select	Marketing Management, Elective <sub>1</sub>	3	3
ACCT 421, 460	Advanced Accounting, Auditing	3	3
ACCT 431, 441	Advanced Cost <i>and</i> Advanced Tax	3	3
ACCT 411/ 465/468/471/495	Enterprise Networks and Communication, Internal Auditing, Forensic Accounting, Governmental and Not for Profit, Internship	3	-
MGMT 481	Administrative Policy	-	3
FIN 280, 380	Business Law I <sub>2</sub> , Business Law II <sub>2</sub>	3	3
<b>Total Hours</b>		15	15

1. 120 semester hours are required for graduation. Any additional hours of college-level credit can be used to equal minimum 120 semester hours required for degree.
2. The combination of Finance 280 (Business Law I) and Finance 380 (Business Law II) is highly recommended for accounting majors. FIN 380 satisfies 300-400 level Business elective.
3. MGMT 345 should be taken as early as possible to learn Excel skills used in other accounting courses.

### **Accounting as a major**

It is strongly recommended that the courses listed above for the first two years be completed before the junior year. Many of these courses are prerequisites to later requirements. A 2.0 GPA in SIU Carbondale accounting courses is required for graduation. A C or better is required in all upper-division accounting courses. Accounting courses may be taken only two times; a student only has two attempts to pass the course. For accounting majors and minors, accounting courses completed more than seven calendar years prior to the current term must be repeated.

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

## LEGEND OF ABBREVIATIONS AND TERMS

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### Abbreviations and terms

- **300- and 400-level College of Business elective** - any 300- to 400-level course titled ACCT, FIN, MGMT or MKTG
- **Business-prefix courses** - courses designated with these headings: ACCT, BUS, ECON, FIN, MGMT, MKTG
- **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

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**Accounting:** Students majoring in accounting must earn a minimum grade of C in ACCT 220, ACCT 230 and 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).

**Management:** Students majoring in management must earn a minimum grade of C in ACCT/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/FIN/MGMT 208 (a C- is not sufficient).