

# ACCOUNTING (B.S.)

The Accounting major provides students the professional expertise and knowledge necessary to meet the demands of the accounting profession and related careers in finance. The courses in the Accounting major encourage students to use critical and analytical thinking, make rational decisions, solve problems, and understand the ethical implications of reporting and using financial and non-financial information.

The Accounting major provides the needed foundation from which students may choose to obtain a professional certification to help advance their careers. Examples of some of these certifications are: Certified Public Accountant (CPA), Certified Management Accountant (CMA), Certified Fraud Examiner (CFE), and Certified Internal Auditor (CIA). These certifications, in addition to receiving a bachelor's degree, each require professional experience and the passage of an exam.

In addition, all students in the Accounting Degree program are required to be certified in the most recent version of Microsoft Excel through the Certiport Microsoft Office Program by the end of their sophomore year. Once complete, students should submit the Excel Proof of Certification form found [here](https://forms.office.com/Pages/ResponsePage.aspx?id=C-Lg8P3fBUuMbHSrmKV2Uk55IHGnNBjJmGW_r1rLR1U0Uo50E02WIE3VjWQ) ([https://forms.office.com/Pages/ResponsePage.aspx?id=C-Lg8P3fBUuMbHSrmKV2Uk55IHGnNBjJmGW\\_r1rLR1U0Uo50E02WIE3VjWQ](https://forms.office.com/Pages/ResponsePage.aspx?id=C-Lg8P3fBUuMbHSrmKV2Uk55IHGnNBjJmGW_r1rLR1U0Uo50E02WIE3VjWQ)) for department approval.

Accounting majors complete a minimum of 120 credits to earn a bachelor's degree: 49–51 credits of core courses (<https://catalog.salve.edu/undergraduate/curriculum-degree-programs/>), 0–3 elective credits, and 71 credits of major courses.

Requirements for the Accounting major consist of the Business and Economics core requirements (42 credits) and nine (9) additional courses (29 credits) for a total of 71 credits:

Code	Title	Credits
<b>Business and Economics Core Requirements</b>		
ACC-101	Financial Accounting	4
ACC-104	Managerial Accounting	4
ECN-101	Introductory Macroeconomics	3
MGT-120	Management and Organizational Behavior	3
MGT-212	Business Communications	3
MGT-270	Financial Management	3
MGT-280	Principles of Marketing	3
MGT-300	Ethics for Business	3
MGT-403	Business Law-Labor Law	3
MGT-490	Strategic Business Planning Capstone	4
STA-173	Statistical Methods	3
ACC-341	Accounting Information Systems	3
MTH-172	Quantitative Methods for Business	3
<b>Additional Courses</b>		
ACC-201	Intermediate Accounting I	4
ACC-311	Intermediate Accounting II	4
ACC-322	Strategic Cost Management	3
ACC-331	Federal Income Taxes I	3
ACC-332	Federal Income Taxes II	3
ACC-401	Advanced Accounting	3
ACC-404	Auditing	3

ACC-405	Accounting Research & Analytics	3
ECN-102	Introductory Microeconomics	3
or ECN-305	Money and Banking	

**Total Credits** 71

## Degree Plan for Accounting (B.S.)

Course	Title	Credits
<b>First Year</b>		
<b>Fall</b>		
UNV-101 & FYT-101	University Seminar and First Year Studio	4
ECN-101	Introductory Macroeconomics	3
MGT-120	Management and Organizational Behavior	3
Core Course		3
Core Course		3
<b>Credits</b>		<b>16</b>
<b>Spring</b>		
UNV-102	University Seminar II	3
Select one of the following: <sup>1</sup>		3
MGT-212	Business Communications	
Core Course		
ACC-101	Financial Accounting	4
Core Course		3
Core Course		3
<b>Credits</b>		<b>16</b>
<b>Second Year</b>		
<b>Fall</b>		
RTS-225 or PHL-225	The Quest for the Ultimate: Dialogue with Global Religious Traditions <sup>2</sup> or Quest for the Good Life	3
ACC-104	Managerial Accounting	4
Select one of the following: <sup>1</sup>		3
MGT-212	Business Communications	
Core Course		
STA-173 or MTH-172	Statistical Methods <sup>2</sup> or Quantitative Methods for Business	3
MGT-270 or MGT-280	Financial Management <sup>2</sup> or Principles of Marketing	3
<b>Credits</b>		<b>16</b>
<b>Spring</b>		
RTS-225 or PHL-225	The Quest for the Ultimate: Dialogue with Global Religious Traditions <sup>2</sup> or Quest for the Good Life	3
STA-173 or MTH-172	Statistical Methods <sup>2</sup> or Quantitative Methods for Business	3
ACC-201	Intermediate Accounting I	4
MGT-270 or MGT-280	Financial Management <sup>2</sup> or Principles of Marketing	3
Core Course		3
<b>Credits</b>		<b>16</b>
<b>Third Year</b>		
<b>Fall</b>		
ACC-311	Intermediate Accounting II	4
ACC-331	Federal Income Taxes I	3
ECN-305 or ECN-102	Money and Banking or Introductory Microeconomics	3
Core Course		3
Core Course		3
<b>Credits</b>		<b>16</b>
<b>Spring</b>		
ACC-332	Federal Income Taxes II	3
ACC-341	Accounting Information Systems	3

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Core Course		3
Core Course		3
Elective		3
<b>Credits</b>		<b>15</b>
<b>Fourth Year</b>		
<b>Fall</b>		
ACC-322	Strategic Cost Management	3
ACC-404	Auditing	3
MGT-300	Ethics for Business	3
or MGT-403	or Business Law-Labor Law	
Select one of the following:		3-4
MGT-490	Strategic Business Planning Capstone	
Elective		
Elective		3
<b>Credits</b>		<b>15-16</b>
<b>Spring</b>		
ACC-401	Advanced Accounting	3
ACC-405	Accounting Research & Analytics	3
MGT-300	Ethics for Business	3
or MGT-403	or Business Law-Labor Law	
Select one of the following: <sup>2</sup>		
MGT-490	Strategic Business Planning Capstone	
Elective		
Elective		3
<b>Credits</b>		<b>12</b>
<b>Total Credits</b>		<b>122-123</b>

<sup>1</sup> One in Spring Year 1 and one in Fall Year 2.

<sup>2</sup> One each semester.