

MAJOR IN BUSINESS ADMINISTRATION, ACCOUNTING CONCENTRATION



This program is designed to give students an understanding of the theory and practice of the major fields of accounting: financial accounting and reporting, managerial accounting, taxation, accounting information systems, and auditing. Accounting is an ever-evolving field with growing importance in most businesses and not-for-profit organizations. Today's accountants are important members of their organizations, using their business expertise, communication, interpersonal skills, and accounting knowledge to improve organizational decision making. Accountants play a key role in the continued growth of a prosperous society.

Accountants must be able to explain and analyze business data, excel in communications, teamwork, leadership, and possess technical and computer-based skills. The accountant in an increasingly global society is rapidly becoming both an information specialist as well as a business advisor. Accountants also act as the moral and ethical compass for business practices.

The undergraduate accounting curriculum at CSU satisfies current educational requirements to sit for the Certified Public Accountant (CPA) exam in the state of Colorado. Additional coursework is required to become a Certified Public Accountant (CPA) in the state of Colorado. (Requirements to become a CPA are unique to each state and students should be aware of requirements of the state in which they intend to practice.)

The accounting curriculum is designed to meet the needs of those who seek professional education and training to practice as public, private, not-for-profit and governmental accountants, or those who expect to work in business managerial positions requiring an understanding

of fundamental accounting concepts and principles. The curriculum offers considerable flexibility in designing a program of study that will meet a variety of career interests. In addition to the All-University Core Curriculum and the College of Business Core Curriculum, students are particularly encouraged to take additional course work in both finance and computer information systems.

Learning Outcomes

Students will demonstrate:

- Knowledge of the fundamental concepts of financial accounting and reporting
- Knowledge of the fundamental concepts of managerial accounting and decision making
- Knowledge of taxation (federal, state) and its application to business decisions
- Knowledge of business organization, processes, and understanding of accounting-based systems integration issues
- Knowledge of the principles of auditing and attestation
- Knowledge of business ethics and principles of social responsibility

Accelerated Program

The Accounting concentration includes an accelerated program option (<https://provost.colostate.edu/accelerated-programs/>) for students to graduate on a faster schedule. Accelerated programs typically include 15-16 credits each fall and spring semester for three years, plus 6-9 credits over two to three summer sessions (<https://summer.colostate.edu/acceleratedprograms/>). Students who enter CSU with prior credit (AP, IB, transfer, etc.) may use applicable courses to further accelerate their graduation. Visit the Office of the Provost website for additional information about Accelerated Programs (<https://provost.colostate.edu/accelerated-programs/>).

Potential Occupations

Some examples include, but are not limited to: accountant or auditor of publicly or privately held companies, government agencies, or not-for-profit organizations; consultant in firms providing professional advisory services; public, private, or personal tax specialist; financial analyst; forensics accountant; internal auditor; information technology auditor.

Requirements Effective Fall 2022

The College of Business requires a minimum grade point average of 2.000 in business and economics courses as a graduation requirement.

Freshman

		AUCC	Credits
BUS 100 or 105	Introduction to Business Exploration of Business		1
BUS 201	Foundations of Sustainable Enterprise		1
BUS 220	Ethics in Contemporary Organizations (GT-AH3)	3B	3
CO 150	College Composition (GT-CO2)	1A	3
ECON 202	Principles of Microeconomics (GT-SS1)	3C	3
Complete 3 credits from the following:			3
MATH 117	College Algebra in Context I (GT-MA1)	1B	

MATH 118	College Algebra in Context II (GT-MA1)	1B	
MATH 124	Logarithmic and Exponential Functions (GT-MA1)	1B	
MATH 125	Numerical Trigonometry (GT-MA1)	1B	
MATH 126	Analytic Trigonometry (GT-MA1)	1B	
MATH 141 (or higher level calculus course)	Calculus in Management Sciences (GT-MA1)	1B	
Biological and Physical Sciences (http://catalog.colostate.edu/general-catalog/all-university-core-curriculum/aucc/#biological-physical-sciences)		3A	4
Diversity, Equity, and Inclusion (http://catalog.colostate.edu/general-catalog/all-university-core-curriculum/aucc/#diversity-equity-inclusion)		1C	3
Electives			9
Total Credits			30
Sophomore			
ACT 210	Introduction to Financial Accounting		3
ACT 211	Accounting Professional Skills		1
ACT 220	Introduction to Managerial Accounting		3
BUS 260	Social-Ethical-Regulatory Issues in Business		3
CIS 200	Business Information Systems		3
ECON 204	Principles of Macroeconomics (GT-SS1)	3C	3
STAT 204	Statistics With Business Applications (GT-MA1)	1B	3
Biological and Physical Sciences (http://catalog.colostate.edu/general-catalog/all-university-core-curriculum/aucc/#biological-physical-sciences)		3A	3
Historical Perspectives (http://catalog.colostate.edu/general-catalog/all-university-core-curriculum/aucc/#historical-perspectives)		3D	3
Electives			5
Total Credits			30
Junior			
All freshman and sophomore required courses must be completed prior to or concurrent with first enrollment in required junior and senior courses.			
ACT 301	Spreadsheet Applications in Accounting		1
ACT 311	Intermediate Accounting I		3
ACT 312	Intermediate Accounting II		3
ACT 321	Cost Management		3
ACT 350	Accounting Information Systems		3
BUS 300 ¹	Business Writing and Communication (GT-CO3)	2	3
CIS 370	Business Analytics		3
FIN 300 ²	Principles of Finance	4A,4B	3
MKT 300 ²	Marketing	4B	3
Electives			5
Total Credits			30
Senior			
ACT 330	Introduction to Taxation		3
ACT 411	Advanced Accounting		3
ACT 441	Auditing Practices		3
BUS 479	Strategic Management	4A,4C	3
MGT 301	Supply Chain Management		3
MGT 320	Contemporary Management Principles/Practices		3
Arts and Humanities (http://catalog.colostate.edu/general-catalog/all-university-core-curriculum/aucc/#arts-humanities)		3B	3

Electives ³	9
Total Credits	30
Program Total Credits:	120

¹ BUS 300 is not offered online at CSU. Students may consult with their advisor regarding acceptable equivalent courses available online through the Colorado Community College System (including Arapahoe Community College). Students who have completed two Written Composition GT Pathways courses (GT-CO1 and GT-CO2) or (GT-CO2 and GT-CO3) will have satisfied the AUCC category 1A and category 2 requirements.

² Students who have taken FIN 305 and/or MKT 305 prior to admission to the College of Business may substitute those courses to satisfy the AUCC category 4A and 4B requirements. All other students are required to take FIN 300 and MKT 300 to satisfy AUCC categories 4A and 4B.

³ Select enough elective credits to bring the program total to a minimum of 120 credits, of which at least 42 must be Upper-Division (300- or 400-level).

Students are not to utilize the satisfactory/unsatisfactory (S/U) grading option for any Business concentration course or any Business core course (Business and non-Business subject codes) except when a course only allows S/U grading.

Major Completion Map

Distinctive Requirements for Degree Program:

To Declare this Major: Direct entry as a new freshman or transfer to the College of Business is highly selective and only those students meeting academic requirements will be accepted. For details contact the Office of Admissions.

CSU and the College of Business use holistic review when determining eligibility for admission to the College of Business as a new freshman. An

example of a strong candidate for admission to the College of Business is one who is actively involved in their high school and community, has at least a 3.200 GPA with a 1200 or higher on the SAT or a 27 or higher on the ACT. For current admission criteria, contact the CSU Office of Admissions. New freshmen admitted to CSU but not directly to the College of Business will be admitted as "Undeclared Business Interest" and must meet the requirements below. To be eligible for admission to the College, CSU students (including Undeclared Business Interest) must have a 3.000 cumulative GPA on a minimum of 15 graded credits at Colorado State and a grade of B- or higher in ECON 202 and a grade of C- or higher in each course (total of 3 credits) from the following: MATH 117, MATH 118, MATH 124, MATH 125, MATH 126, MATH 141, or a higher level calculus course.

External transfer students who have completed a minimum of 15 graded credits with a 3.000 cumulative GPA and a grade of B- or higher in ECON 202 and a grade of C- or higher in each course (total of 3 credits) from the following: MATH 117, MATH 118, MATH 124, MATH 125, MATH 126, MATH 141, or a higher level calculus course. External transfer students who do not meet the above criteria will be admitted to Undeclared and must complete the requirements stated above.

To Prepare for First Semester: The Curriculum for the Business Administration-Accounting Concentration assumes students will be able to successfully complete the College of Business Math requirement within the first year.

The College of Business requires a minimum grade point average of 2.000 in business and economics courses as a graduation requirement.

Freshman

Semester 1		Critical	Recommended	AUCC	Credits
BUS 100 or 105	Introduction to Business Exploration of Business		X		1
BUS 201	Foundations of Sustainable Enterprise				1
CO 150	College Composition (GT-CO2)		X	1A	3
Biological and Physical Sciences (http://catalog.colostate.edu/general-catalog/all-university-core-curriculum/aucc/#biological-physical-sciences)				3A	4
Elective					6
Total Credits					15
Semester 2		Critical	Recommended	AUCC	Credits
BUS 220	Ethics in Contemporary Organizations (GT-AH3)			3B	3
ECON 202	Principles of Microeconomics (GT-SS1)	X		3C	3
Complete 3 credits from the following:					3
MATH 117	College Algebra in Context I (GT-MA1)			1B	
MATH 118	College Algebra in Context II (GT-MA1)			1B	
MATH 124	Logarithmic and Exponential Functions (GT-MA1)			1B	
MATH 125	Numerical Trigonometry (GT-MA1)			1B	
MATH 126	Analytic Trigonometry (GT-MA1)			1B	

MATH 141	Calculus in Management Sciences (GT-MA1)		X	1B	
(or higher level calculus course)					
Diversity, Equity, and Inclusion (http://catalog.colostate.edu/general-catalog/all-university-core-curriculum/aucc/#diversity-equity-inclusion)		X		1C	3
Elective					3
CO 150 must be completed by the end of Semester 2.		X			
Total Credits					15
Sophomore					
Semester 3		Critical	Recommended	AUCC	Credits
ACT 210	Introduction to Financial Accounting	X			3
CIS 200	Business Information Systems		X		3
ECON 204	Principles of Macroeconomics (GT-SS1)		X	3C	3
Biological and Physical Sciences (http://catalog.colostate.edu/general-catalog/all-university-core-curriculum/aucc/#biological-physical-sciences)				3A	3
Elective					3
Total Credits					15
Semester 4		Critical	Recommended	AUCC	Credits
ACT 211	Accounting Professional Skills	X			1
ACT 220	Introduction to Managerial Accounting	X			3
BUS 260	Social-Ethical-Regulatory Issues in Business				3
STAT 204	Statistics With Business Applications (GT-MA1)			1B	3
Historical Perspectives (http://catalog.colostate.edu/general-catalog/all-university-core-curriculum/aucc/#historical-perspectives)				3D	3
Elective					2
ACT 211 must be completed by the end of Semester 4.		X			
Total Credits					15
Junior					
Semester 5		Critical	Recommended	AUCC	Credits
ACT 301	Spreadsheet Applications in Accounting				1
ACT 311	Intermediate Accounting I	X			3
ACT 321	Cost Management	X			3
BUS 300	Business Writing and Communication (GT-CO3)	X		2	3
FIN 300	Principles of Finance		X	4A,4B	3
Elective					2
Total Credits					15
Semester 6		Critical	Recommended	AUCC	Credits
ACT 312	Intermediate Accounting II	X			3
ACT 350	Accounting Information Systems	X			3
CIS 370	Business Analytics				3
MKT 300	Marketing			4B	3
Electives					3
Total Credits					15
Senior					
Semester 7		Critical	Recommended	AUCC	Credits
ACT 330	Introduction to Taxation				3
ACT 411	Advanced Accounting				3
MGT 301	Supply Chain Management	X			3
MGT 320	Contemporary Management Principles/Practices		X		3
Arts and Humanities (http://catalog.colostate.edu/general-catalog/all-university-core-curriculum/aucc/#arts-humanities)				3B	3
Total Credits					15

Semester 8		Critical	Recommended	AUCC	Credits
ACT 441	Auditing Practices	X			3
BUS 479	Strategic Management	X		4A,4C	3
Electives		X			9
The benchmark courses for the 8th semester are the remaining courses in the entire program of study.		X			
Total Credits					15
Program Total Credits:					120

Second Concentration with International Business

A second concentration in International Business may be taken in conjunction with the Accounting concentration. Upon graduation, both concentrations will be noted on a student's official transcript.

Effective Fall 2022

The College of Business requires a minimum grade point average of 2.000 in business and economics courses as a graduation requirement.

Freshman

		AUCC	Credits
BUS 100 or 105	Introduction to Business Exploration of Business		1
BUS 201	Foundations of Sustainable Enterprise		1
CIS 200	Business Information Systems		3
CO 150	College Composition (GT-CO2)	1A	3
ECON 202	Principles of Microeconomics (GT-SS1)	3C	3
Complete 3 credits from the following:			3
MATH 117	College Algebra in Context I (GT-MA1)	1B	
MATH 118	College Algebra in Context II (GT-MA1)	1B	
MATH 124	Logarithmic and Exponential Functions (GT-MA1)	1B	
MATH 125	Numerical Trigonometry (GT-MA1)	1B	
MATH 126	Analytic Trigonometry (GT-MA1)	1B	
MATH 141 (or higher level calculus course)	Calculus in Management Sciences (GT-MA1)	1B	
Biological and Physical Sciences (http://catalog.colostate.edu/general-catalog/all-university-core-curriculum/aucc/#biological-physical-sciences)		3A	4
Diversity, Equity, and Inclusion (http://catalog.colostate.edu/general-catalog/all-university-core-curriculum/aucc/#diversity-equity-inclusion)		1C	3
Historical Perspectives (http://catalog.colostate.edu/general-catalog/all-university-core-curriculum/aucc/#historical-perspectives)		3D	3
Electives			3
Total Credits			27

Sophomore

ACT 210	Introduction to Financial Accounting		3
ACT 211	Accounting Professional Skills		1
ACT 220	Introduction to Managerial Accounting		3
BUS 220	Ethics in Contemporary Organizations (GT-AH3)	3B	3
BUS 260	Social-Ethical-Regulatory Issues in Business		3
ECON 204	Principles of Macroeconomics (GT-SS1)	3C	3
STAT 204	Statistics With Business Applications (GT-MA1)	1B	3
Arts and Humanities (http://catalog.colostate.edu/general-catalog/all-university-core-curriculum/aucc/#arts-humanities)		3B	3
Biological and Physical Sciences (http://catalog.colostate.edu/general-catalog/all-university-core-curriculum/aucc/#biological-physical-sciences)		3A	3

International Business Group 2 - Global Focus		3
Elective		1
Total Credits		29
Junior		
ACT 301	Spreadsheet Applications in Accounting	1
ACT 311	Intermediate Accounting I	3
ACT 312	Intermediate Accounting II	3
ACT 321	Cost Management	3
ACT 350	Accounting Information Systems	3
BUS 300	Business Writing and Communication (GT-CO3)	2
CIS 370	Business Analytics	3
FIN 300	Principles of Finance	4A,4B
FIN 475	International Business Finance	3
MGT 301	Supply Chain Management	3
MGT 435	Global Ethical Leadership Stakeholder Mgmt	3
International Business Group 3 - Experiential Learning Requirement		3
Total Credits		34
Senior		
ACT 330	Introduction to Taxation	3
ACT 411	Advanced Accounting	3
ACT 441	Auditing Practices	3
BUS 479	Strategic Management	4A,4C
MGT 320	Contemporary Management Principles/Practices	3
MGT 475	International Business Management	3
MKT 300	Marketing	4B
International Business Group 1 - Select one course from the following:		3
MGT 478	Global Supply Chain Management	
MGT 468	Negotiating Globally	
MKT 365	International Marketing	
International Business Group 2 - Global Focus		3
International Business Group 3 - Experiential Learning Requirement		3
Total Credits		30
Program Total Credits:		120

Interdisciplinary: International Business Group 2 – Global Focus (6 credits)

Code	Title	Credits			
Select 6 credits from the following:		6	IE 470	Women and Development	3
AM 430	International Retailing	3	IE 471	Children and Youth in Global Context	3
ANTH 200	Cultures and the Global System (GT-SS3)	3	IE 472	Education for Global Peace	3
ECON 317	Population Economics	3	IE 478	Managing International Development Programs	3
ECON 332/POLS 332	International Political Economy	3	JTC 412	International Mass Communication	3
ECON 440	Economics of International Trade and Policy	3	NRRT 320	International Issues-Recreation and Tourism	3
ECON 442	Economics of International Finance and Policy	3	POLS 232	International Relations (GT-SS1)	3
ECON 460	Economic Development	3	POLS 362	Global Environmental Politics	3
GR 320	Cultural Geography	3	POLS 431	International Law	3
HIST 470	World Environmental History, 1500-Present	3	POLS 433	International Organization	3
IE 450/SOWK 450	International Social Welfare and Development	3	POLS 437	International Security	3
			POLS 442	Environmental Politics in Developing World	3
			POLS 462	Globalization, Sustainability, and Justice	3

SOC 364	Food, Agriculture and Global Society	3
SPCM 434	Intercultural Communication	3

Immersion: International Business Group 3 – Experiential Learning Requirement (6 credits)

Code	Title	Credits
Select at least one from the following:		6
	Education Abroad experience	
	Internship with global focus	
	L*** language course	

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Second Concentration Major Completion Map

Distinctive Requirements for Degree Program:

To Declare this Major: Direct entry as a new freshman or transfer to the College of Business is highly selective and only those students meeting academic requirements will be accepted. For details contact the Office of Admissions.

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External transfer students who have completed a minimum of 15 graded credits with a 3.000 cumulative GPA and a grade of B- or higher in ECON 202 and a grade of C- or higher in each course (total of 3 credits) from the following: MATH 117, MATH 118, MATH 124, MATH 125, MATH 126, MATH 141, or a higher level calculus course. External transfer students who do not meet the above criteria will be admitted to Undeclared and must complete the requirements stated above.

To Prepare for First Semester: The Curriculum for the Business Administration-Accounting concentration assumes students will be able to successfully complete the College of Business Math requirement within the first year.

Freshman

Semester 1		Critical	Recommended	AUCC	Credits
BUS 100 or 105	Introduction to Business Exploration of Business		X		1
BUS 201	Foundations of Sustainable Enterprise		X		1
CO 150	College Composition (GT-CO2)		X	1A	3
Biological and Physical Sciences (http://catalog.colostate.edu/general-catalog/all-university-core-curriculum/aucc/#biological-physical-sciences)			X	3A	4
Diversity, Equity, and Inclusion (http://catalog.colostate.edu/general-catalog/all-university-core-curriculum/aucc/#diversity-equity-inclusion)		X		1C	3
Electives			X		3

Total Credits

15

Semester 2		Critical	Recommended	AUCC	Credits
CIS 200	Business Information Systems		X		3
ECON 202	Principles of Microeconomics (GT-SS1)	X		3C	3
Complete 3 credits from the following:					3
MATH 117	College Algebra in Context I (GT-MA1)			1B	
MATH 118	College Algebra in Context II (GT-MA1)			1B	
MATH 124	Logarithmic and Exponential Functions (GT-MA1)			1B	
MATH 125	Numerical Trigonometry (GT-MA1)			1B	
MATH 126	Analytic Trigonometry (GT-MA1)			1B	
MATH 141	Calculus in Management Sciences (GT-MA1)		X	1B	
(or higher level calculus course)					
Historical Perspectives (http://catalog.colostate.edu/general-catalog/all-university-core-curriculum/aucc/#historical-perspectives)			X	3D	3

BUS 100 or BUS 105 and CO 150 must be completed by the end of Semester 2. X

Total Credits					12
Sophomore					
Semester 3		Critical	Recommended	AUCC	Credits
ACT 210	Introduction to Financial Accounting		X		3
BUS 220	Ethics in Contemporary Organizations (GT-AH3)		X	3B	3
ECON 204	Principles of Macroeconomics (GT-SS1)		X	3C	3
Biological and Physical Sciences (http://catalog.colostate.edu/general-catalog/all-university-core-curriculum/aucc/#biological-physical-sciences)				3A	3
Elective			X		1
Total Credits					13
Semester 4		Critical	Recommended	AUCC	Credits
ACT 211	Accounting Professional Skills		X		1
ACT 220	Introduction to Managerial Accounting		X		3
BUS 260	Social-Ethical-Regulatory Issues in Business		X		3
STAT 204	Statistics With Business Applications (GT-MA1)		X	1B	3
Arts and Humanities (http://catalog.colostate.edu/general-catalog/all-university-core-curriculum/aucc/#arts-humanities)			X	3B	3
International Business Group 2			X		3
Total Credits					16
Junior					
Semester 5		Critical	Recommended	AUCC	Credits
ACT 301	Spreadsheet Applications in Accounting				1
ACT 311	Intermediate Accounting I		X		3
ACT 321	Cost Management		X		3
FIN 300	Principles of Finance		X	4A,4B	3
MGT 301	Supply Chain Management		X		3
MGT 435	Global Ethical Leadership Stakeholder Mgmt		X		3
Total Credits					16
Semester 6		Critical	Recommended	AUCC	Credits
ACT 312	Intermediate Accounting II		X		3
ACT 350	Accounting Information Systems		X		3
BUS 300	Business Writing and Communication (GT-CO3)		X	2	3
CIS 370	Business Analytics				3
FIN 475	International Business Finance		X		3
International Business Group 3			X		3
Total Credits					18
Senior					
Semester 7		Critical	Recommended	AUCC	Credits
ACT 330	Introduction to Taxation	X			3
MGT 320	Contemporary Management Principles/Practices	X			3
MGT 475	International Business Management	X			3
MKT 300	Marketing	X		4B	3
International Business Group 2			X		3
Total Credits					15
Semester 8		Critical	Recommended	AUCC	Credits
ACT 411	Advanced Accounting	X			3
ACT 441	Auditing Practices	X			3
BUS 479	Strategic Management	X	X	4A,4C	3
International Business Group 1 - Select one course from the following:		X			3
MKT 365	International Marketing	X			

MGT 468	Negotiating Globally	X	
MGT 478	Global Supply Chain Management	X	
International Business Group 3		X	3
Total Credits			15
Program Total Credits:			120