

2026-2027 MODEL DEGREE PROGRAM FOR ACCOUNTING (CPA Track)

The following four-year plan lists all the specific course requirements for the Bachelor of Science in Business degree with an emphasis in Accounting (CPA track). The order in which these courses are taken may vary with course availability. However, normal degree progress in the College of Business requires that students complete the degree in a freshman, sophomore, junior, senior sequence.

Students are responsible for completing all course prerequisites; prerequisites are strictly enforced.

Most Business courses require a grade of C- or higher to include: INFS 1100 and all skills, junior core, senior capstone, and emphasis courses. Note: MATH 1040 requires a C or higher.

All classes are presumed to be 3 credits unless otherwise noted.

FRESHMAN YEAR

✓	Fall Semester	✓	Spring Semester
	GPS 1010 Gateway Program Seminar		ECON 2020 Introduction to Macroeconomics
	ECON 1010 Introduction to Microeconomics		TCID 2080 Business and Administrative Writing
	Core Writing Course (ENGL 1310, 1308, or 1305)		INFS 1100 Productivity Apps for the Workplace
	MATH 1040 College Algebra (4 credits)		Open Elective
	Open Elective		Explore: Arts, Humanities, Cultures
			BUAD 3100 ROAR Program I (1 credit) <i>(take in fall or spring)</i>

SOPHOMORE YEAR

✓	Fall Semester	✓	Spring Semester
	ACCT 2010 Financial Accounting		ACCT 2020 Managerial Accounting
	BLAW 2000 Business Law		INFS 3000 Info Systems and Business Intelligence
	COMM 2010 Comm in Workplace or 2100 Public Speaking		MKTG 3000 Principles of Marketing
	QUAN 2010 Business Statistics		QUAN 2020 Quantitative Analysis for Business
	Explore: Physical & Natural World (4 credits)		Open Elective
			BUAD 3200 ROAR Program II (1 credit) <i>(take in fall or spring)</i>

JUNIOR YEAR

✓	Fall Semester*	✓	Spring Semester*
	ACCT 3010 Intermediate Accounting I		ACCT 3020 Intermediate Accounting II
	ACCT 3110 Cost Accounting***		OPTM 3000 Fundamentals of Operations Mgmt
	FNCE 3050 Basic Finance		FNCE 4210 Personal Financial Planning** <i>(typically spring only)</i>
	MGMT 3300 Management in Practice		Upper Division Business Course***
	Writing Intensive or Open Elective		Open Elective
			Writing Portfolio (PORT 3000 required, zero credit)

SENIOR YEAR

✓	Fall Semester*	✓	Spring Semester*
	BGSO 4000 Business, Government, & Society		STRT 4500 Strategic Management
	ACCT 4210 Individual Income Tax		ACCT 4600 Auditing
	ACCT 4310 Introduction to Accounting Systems		Accounting Elective
	BUAN 3500 Descriptive Analytics in Business**		Open Elective (4 credits)
	BUAD 3300 ROAR Program III (1 credit)		

Accounting Electives

ACCT 4110 – Advanced Managerial Accounting *(typically summer only)*

ACCT 4410 – Accounting for Governments and Not-for-Profit Organizations *(typically fall only)*

ACCT 4950 – Topics in Accounting (topics and pre-reqs vary) **topics courses that match permanent courses cannot be repeated for credit*

**Students should plan four semesters to complete the ACCT emphasis courses due to pre-requisites and course sequencing*

***Students planning to take the CPA exam, should plan to take FNCE 4210 and BUAN 3500 as two of their upper division business courses. These courses will cover content on the new CPA exam that goes into effect January 1, 2024*

****Students concerned about the intensity of taking ACCT 3010, ACCT 3110 and FNCE 3050 in their Junior Year Fall Semester may consider replacing ACCT 3110 with an Upper Division Business Course and taking ACCT 3110 in their Junior Year Spring Semester instead*