ACCOUNTING, B.S.

The Accounting, B.S. major is available in a traditional as well as an online format.

Overall Requirements

- 120 credit hours, to include at least 36 credits at or above the 300 course level
- Cumulative GPA of at least 2.0
- Grades of C or better in all courses used toward Major Course Requirements
- Grades of B- or better in: ACC 201 and ACC 202
- Grades of C or better in: ECO 201 and ISM 280
- At least 50 percent of the business semester hours required for the degree must be earned at UNC Greensboro

Degree Program Requirements

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credit Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>University Requirements (<a href="https://catalog.uncg.edu/academic-regulations-policies/undergraduate-requirements/undergraduate-degrees-and-degree-requirements/">https://catalog.uncg.edu/academic-regulations-policies/undergraduate-requirements/undergraduate-degrees-and-degree-requirements/</a>)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>General Education Requirements - Minerva's Academic Curriculum (MAC) (<a href="https://catalog.uncg.edu/academic-regulations-policies/undergraduate-requirements/general-education-program/">https://catalog.uncg.edu/academic-regulations-policies/undergraduate-requirements/general-education-program/</a>)</td>
<td></td>
</tr>
</tbody>
</table>

Major Requirements

Bryan School Pre-Admission Courses

Students should plan to complete the pre-admission courses by the end of the sophomore year, or as soon as possible thereafter.

Courses used to meet Bryan School Pre-Admission and Bryan School Common Business Core requirements cannot be used to fulfill major or concentration requirements in the following majors: ACCT, BADM, ECOS, ENTR, INTB, ISSC, HTMT, or MKTG.

See the Joseph M. Bryan School of Business and Economics for more information.

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credit Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>BUS 115</td>
<td>Blueprint for Personal Development</td>
<td></td>
</tr>
<tr>
<td>BUS 215</td>
<td>Blueprint for Professional Development</td>
<td></td>
</tr>
<tr>
<td>or BUS 216</td>
<td>Blueprint for Personal and Professional Development</td>
<td></td>
</tr>
<tr>
<td>ACC 201</td>
<td>Financial Accounting</td>
<td></td>
</tr>
<tr>
<td>ACC 202</td>
<td>Managerial Accounting</td>
<td></td>
</tr>
<tr>
<td>ECO 201</td>
<td>Principles of Microeconomics</td>
<td></td>
</tr>
<tr>
<td>ECO 202</td>
<td>Principles of Macroeconomics</td>
<td></td>
</tr>
<tr>
<td>ECO 250</td>
<td>Economic and Business Statistics I</td>
<td></td>
</tr>
<tr>
<td>ISM 110</td>
<td>Foundations for Analytics using Spreadsheets</td>
<td></td>
</tr>
<tr>
<td>ISM 280</td>
<td>Information Systems for Decision Making</td>
<td></td>
</tr>
<tr>
<td>Select one of the following:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ENG 101</td>
<td>Exploring Writing in College Contexts</td>
<td></td>
</tr>
<tr>
<td>FMS 115</td>
<td>Freshman Seminar in Reasoning and Discourse: Written Communication</td>
<td></td>
</tr>
</tbody>
</table>

Bryan School Common Business Core

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credit Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>BUS 315</td>
<td>Global and Cultural Development</td>
<td></td>
</tr>
<tr>
<td>BUS 415</td>
<td>Leadership Development</td>
<td></td>
</tr>
<tr>
<td>CST 105</td>
<td>Introduction to Communication Studies</td>
<td></td>
</tr>
<tr>
<td>ECO 300</td>
<td>The International Economy</td>
<td></td>
</tr>
<tr>
<td>FIN 315</td>
<td>Business Finance I</td>
<td></td>
</tr>
<tr>
<td>MGT 301</td>
<td>Introduction to International Business</td>
<td></td>
</tr>
<tr>
<td>MGT 312</td>
<td>Organizational Behavior</td>
<td></td>
</tr>
<tr>
<td>MGT 330</td>
<td>The Legal Environment of Business</td>
<td></td>
</tr>
<tr>
<td>MGT 491</td>
<td>Business Policy and Strategy*</td>
<td></td>
</tr>
<tr>
<td>MKT 309</td>
<td>Business Communication &amp; Innovation</td>
<td></td>
</tr>
<tr>
<td>MKT 320</td>
<td>Principles of Marketing</td>
<td></td>
</tr>
<tr>
<td>PHI 261</td>
<td>Ethical Issues in Business</td>
<td></td>
</tr>
<tr>
<td>or PHI 262</td>
<td>Ethical Issues in Entrepreneurship</td>
<td></td>
</tr>
<tr>
<td>SCM 302</td>
<td>Operations Management</td>
<td></td>
</tr>
<tr>
<td>Global Sustainability Elective - One chosen from the list below: **</td>
<td></td>
<td></td>
</tr>
<tr>
<td>BUS 130</td>
<td>Entrepreneurship in a Sustainable Global Environment</td>
<td></td>
</tr>
<tr>
<td>LLC 120</td>
<td>Global Crossings: Topics in Images, Media, and Texts</td>
<td></td>
</tr>
<tr>
<td>LLC 130</td>
<td>Global Green: Cultures of Production and/or Consumption</td>
<td></td>
</tr>
<tr>
<td>HTM 200</td>
<td>Introduction to Sustainable Development</td>
<td></td>
</tr>
</tbody>
</table>

* Hospitality and Tourism Management majors are exempt from the MGT 491 requirement; a similar course, HTM 491, is taken within the major requirements.

** Or other approved Global Sustainability elective.
Accounting Courses

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credit Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>Required</strong></td>
<td><strong>18</strong></td>
</tr>
<tr>
<td></td>
<td>Minimum grade of C in all Major Course Requirements:*</td>
<td></td>
</tr>
<tr>
<td>ACC 318</td>
<td>Intermediate Accounting I</td>
<td></td>
</tr>
<tr>
<td>ACC 319</td>
<td>Intermediate Accounting II</td>
<td></td>
</tr>
<tr>
<td>ACC 325</td>
<td>Accounting Transaction Processing Systems</td>
<td></td>
</tr>
<tr>
<td>ACC 330</td>
<td>Cost Accounting</td>
<td></td>
</tr>
<tr>
<td>ACC 420</td>
<td>Federal Tax Concepts</td>
<td></td>
</tr>
<tr>
<td>ACC 440</td>
<td>Auditing Concepts</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Data Analytics Requirement</strong></td>
<td><strong>3</strong></td>
</tr>
<tr>
<td></td>
<td>Select one of the following:</td>
<td></td>
</tr>
<tr>
<td>ISM 218</td>
<td>Database Systems</td>
<td></td>
</tr>
<tr>
<td>ISM 425</td>
<td>Business Analytics</td>
<td></td>
</tr>
<tr>
<td>ECO 350</td>
<td>Economic and Business Statistics II</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Finance Requirement</strong></td>
<td><strong>3</strong></td>
</tr>
<tr>
<td></td>
<td>Select one of the following:</td>
<td></td>
</tr>
<tr>
<td>FIN 410</td>
<td>Business Finance II</td>
<td></td>
</tr>
<tr>
<td>FIN 442</td>
<td>Investments</td>
<td></td>
</tr>
<tr>
<td>FIN 450</td>
<td>Fundamentals of Futures, Options and Behavioral Finance</td>
<td></td>
</tr>
</tbody>
</table>

* Transfer credit, or use of a course to meet a prerequisite, is given for Accounting courses at the 300 level or above only by examination.
** or a 400 level ACC elective

Electives

Electives sufficient to complete 120 total credit hours required for the degree.

Disciplinary Honors in Accounting

**Requirements**

- A minimum of 12 credit hours as defined below.
- UNC Greensboro cumulative GPA of 3.30 or better or, for transfer students, cumulative GPA of 3.30 or better from all prior institutions.

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credit Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>Required</strong></td>
<td><strong>3</strong></td>
</tr>
<tr>
<td>HSS 490</td>
<td>Senior Honors Project</td>
<td></td>
</tr>
<tr>
<td></td>
<td>6 credits of Honors course work in the major</td>
<td><strong>6</strong></td>
</tr>
<tr>
<td></td>
<td>3 credits of Honors course work in the major or another area</td>
<td><strong>3</strong></td>
</tr>
</tbody>
</table>

Recognition

Receive a Certificate of Disciplinary Honors in Accounting; have that accomplishment, along with the title of the Senior Honors Project, noted on the official transcript; and be recognized at a banquet held at the end of the spring semester.

Honors Advisor

Contact Ambrose Jones III at ambrose.jones.iii@uncg.edu for further information and guidance about Honors in Accounting. To apply: http://honorscollege.uncg.edu/forms/disc-application.pdf

Accelerated B.S. to M.S. in Accounting

Application and Admission

Qualified UNC Greensboro undergraduate students who are pursuing the Bachelor of Science in Accounting may apply for admission to the Accelerated Master’s Program. A cumulative undergraduate GPA of at least 3.5 based on at least 30 credits earned at UNC Greensboro is required. The Department of Accounting and Finance also requires an Accounting GPA of 3.5 based on at least 9 credits of accounting classes earned at UNC Greensboro. Students must have completed accounting courses through ACC 318 Intermediate Accounting I with a minimum grade of B or better. Applicants must have completed at least 60 credits and may not apply for admission to the accelerated program before the first semester of the junior year. Applicants will not be required to take the GMAT. All applicants must complete the Accelerated Master’s Program information when applying for admission to the graduate degree program.

Courses

Admitted students may apply a maximum of 6 credits from the following graduate-level courses toward completion of both the undergraduate and graduate degree provided that they earn a grade of B (3.0) or better in the course and fulfill graduate-level requirements of the M.S. in Accounting:

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credit Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 561</td>
<td>Governmental and Nonprofit Accounting</td>
<td><strong>3</strong></td>
</tr>
<tr>
<td>ACC 621</td>
<td>Accounting Internship</td>
<td><strong>3</strong></td>
</tr>
<tr>
<td>ACC 631</td>
<td>Advanced Auditing</td>
<td><strong>3</strong></td>
</tr>
<tr>
<td>ACC 632</td>
<td>Principles of Fraud Examination</td>
<td><strong>3</strong></td>
</tr>
<tr>
<td>ACC 638</td>
<td>Information Technology Auditing and Accounting Data Analytics</td>
<td><strong>3</strong></td>
</tr>
<tr>
<td>ACC 642</td>
<td>Specialized Accounting Entities</td>
<td><strong>3</strong></td>
</tr>
<tr>
<td>ACC 651</td>
<td>Introduction to Business Entity Taxation</td>
<td><strong>3</strong></td>
</tr>
<tr>
<td>ACC 652</td>
<td>Taxation of Estates, Gifts and Trusts</td>
<td><strong>3</strong></td>
</tr>
<tr>
<td>ACC 688</td>
<td>Advanced Business Law</td>
<td><strong>3</strong></td>
</tr>
</tbody>
</table>

Graduate courses completed through the Accelerated Master’s Program fulfill the last accounting elective and one free elective for the undergraduate degree. ACC 638 may fulfill the data analytics accounting major requirement for the undergraduate degree. Please consult with an advisor to determine how the courses taken at the graduate level will meet requirements in the bachelor’s degree program. All degree requirements for the Master of Science in Accounting remain the same.