

**ACCOUNTING** (150 CREDIT HOURS\*\* – CPA TRACK A)**BACHELOR OF SCIENCE IN BUSINESS ADMINISTRATION (B.S.B.A.)**

CORE Requirements	Credits	Major Requirements	Credits	Business Foundations	Credits	Free Electives <sup>2</sup>	Credits
CORE 090 First Yr Exp.	1	ACCT 115	3	CIS 110	3	Free Elective	3
CORE 100 Lib Arts Sem.	3	ACCT 115L	1	CORE 153 <sup>1</sup>	3	Free Elective	3
CORE 110 <sup>3</sup> Effect Writ.	3	ACCT 230	3	CORE 180 <sup>1</sup>	3	Free Elective	3
CORE 115 or 116 Oral Comm. <sup>3</sup>	3	ACCT 301	3	CORE 193 <sup>1</sup> /IB 241 <sup>1</sup>	3	Free Elective	3
CORE 131 or 133 Civilization	3	ACCT 302	3	ECON 112	3	Free Elective	3
CORE 140 or 141-145 Forgn.	3	ACCT 310	3	ECON 221	3	Free Elective	3
CORE 160-164 Literature	3	ACCT 340	3	MATH 123 <sup>1</sup>	3	Free Elective	3
CORE 170-179 The Arts	3	ACCT 410	3	MSB 100	1	Free Elective	3
CORE 250-259 Syst. Theology	3	ACCT 440	3	MSB 110	3		
CORE 260-269 Mor. Theology	3	BUS 345	3	MSB 120	3		
CORE 270 Natural Sci I	3	CARP 412	1	MSB 200	3		
CORE 271–279 Nat Sci II	3	<b>FIN Elective*</b>	3	MSB 210	3		
CORE 280 Philos. I	3	<b>ACCT Elective*</b>	3	MSB 220	3		
				MSB 240	3		
				MSB 250	3		
				MSB 287 <sup>1</sup>	3		
				MSB 305	3		
				MSB 400	2		
				MSB 480	3		
Total Credits for CORE	37	Total Credits for Major	89	Total Credits for Free Electives	24		

**Total Credits Required for Graduation = 150**

Upon graduation, a student will receive a Bachelor of Science in Business Administration (B.S.B.A.) with a major in Accounting.

\* In order to be licensed as a Certified Public Accountant in certain jurisdictions students are encouraged to complete six credits in Finance and to complete thirty three credits in accounting courses which is an additional three credits in accounting electives beyond the requirements of the degree program. Students are encouraged to complete any upper division Finance course and Accounting elective offered by King's College in fulfillment of this requirement.

\*\*Accounting students who wish to pursue the Certified Public Accountant examination upon graduation may be required to obtain 150 credit hours of college level education (hereinafter referred to as the "150 Hour Requirement") as a prerequisite to sitting for the examination or for receiving the certification upon successful completion of the examination. To assist student achieve the 150 Hour Requirement, students are encouraged to take summer courses as outlined on the 150 credit hour course planner on the reverse side as well as additional credits during the fall and spring semesters. To further encourage Accounting majors to complete their 150 Hour Requirement while an undergraduate student at King's College, Accounting majors will be permitted to take eighteen (18) credits per semester for both their fall and spring semesters of their senior year at King's. Students are encouraged to obtain a double major selected from any of the majors offered by King's College.

<sup>1</sup>Students majoring in Accounting are required to take CORE 153, CORE 180, CORE 193/IB 241, MATH 123 and MSB 287. These courses satisfy both major and CORE requirements.

- CORE 153 satisfy the CORE Social Science requirement
- CORE 180 satisfies the American Studies CORE requirement
- CORE 193/IB 241 satisfies the CORE Contemporary Global Studies requirement
- MATH 123 satisfies the CORE Math requirement
- MSB 287 satisfies the CORE Philosophy II requirement

<sup>2</sup>Students may select "free electives" for personal enrichment **OR** for Minor and/or Second Major Requirements. Up to six hours of internship credit may also serve as free electives.

<sup>3</sup>CORE 110 and CORE 115/116 are prerequisites for many upper-level courses and should be taken during the first year.

**NOTE:** CORE 287 is **NOT** the equivalent of MSB 287.

**General Information:**

A student must earn a minimum of 120 credit hours to be awarded the baccalaureate degree. The number of credit hours required for graduation may be higher in certain major programs **or** if the student elects to pursue a second major. **Accounting (150 credit hours – CPA Track A) requires 150 credits.** Beyond the requirements of the Core Curriculum and of a student's chosen major program, the balances of the credit hours required for graduation are "free electives."

# ACCOUNTING (150 CREDIT HOURS\*\* – CPA TRACK A)

## SUGGESTED SEQUENCE

- Use the information below as a guide when selecting courses.
- Refer to the reverse side when selecting major courses, major electives, core courses, and free electives when applicable.
- Consult your Academic Advisor prior to course registration.
- Refer to the King's College Catalog and/or website for course titles and descriptions.
- Choose one course from each CORE category as listed on the reverse side.
  - CORE courses may be taken in any order approved by the academic advisor with the following conditions:
    - CORE 100 and CORE 110 should be taken in the first year whenever possible.
    - CORE 115 (or 116) should be taken within the first two years whenever possible.
    - For students selecting a Foreign Language (CORE 14x), every effort should be made to register for that language in the first semester at King's.
    - Certain CORE courses are prerequisites for major courses and should be selected as first year classes.

<b>1<sup>st</sup> Year - Fall</b>		<b>cr.</b>	<b>1<sup>st</sup> Year - Spring</b>		<b>cr.</b>
MSB 100 Intro. to Business		1	MSB 120 Intro. to Mgmt. Control & Planning		3
MSB 110 Intro. to Financial Reporting		3	CIS 110 Intro. To Computer Appl. For Bus.		3
MATH 123 <sup>1</sup> Finite Math		3	ECON 112 Principles of Economics: Micro		3
CORE 115 <sup>3</sup> or 116 <sup>3</sup> Effect. Oral Comm. or Debate		3	CORE 110 <sup>3</sup> Effective Writing		3
CORE 100 (Liberal Arts Seminar)		3	CORE		3
CORE 140 or 141 – 146		3			
CORE 090 First Year Experience		1			
		<b>17</b>			<b>15</b>
<b>Summer (3 credits)</b>					
Free Elective <sup>2</sup>		<b>3</b>			
<b>2<sup>nd</sup> Year - Fall</b>			<b>2<sup>nd</sup> Year – Spring</b>		
ACCT 115 Intro. To Financial Accounting II		3	ACCT 301 Intermediate Accounting I		3
ACCT 115L Financial Accounting II Lab		1	MSB 220 Financial Management		3
ECON 221 Quant. Methods for Bus. & Econ.		3	MSB 287 <sup>1</sup> Business Ethics		3
CORE 153 <sup>1</sup> Principles of Economics: Macro		3	MSB 200 Principles of Management		3
CORE 280 Intro. To Philosophy		3	CORE 180 <sup>1</sup>		3
CORE 193 <sup>1</sup> /IB 241 <sup>1</sup> Globalization/Intro. to Int. Bus.		3	CARP 412 Career Planning II		1
		<b>16</b>			<b>16</b>
<b>Summer (6 credits)</b>					
Free Elective <sup>2</sup>		<b>3</b>	Free Elective <sup>2</sup>		<b>3</b>
<b>3<sup>rd</sup> Year – Fall</b>			<b>3<sup>rd</sup> Year – Spring</b>		
ACCT 302 Intermediate Accounting II		3	ACCT 340 Advanced Managerial Accounting		3
MSB 210 Principles of Marketing		3	ACCT 230 Tax Accounting		3
CORE		3	MSB 250 Bus. Communication & Mentoring		3
CORE		3	MSB 305 Organizational Behavior		3
CORE		3	CORE		3
Free Elective <sup>2</sup>		3	Free Elective <sup>2</sup>		3
		<b>18</b>			<b>18</b>
<b>Summer (6 credits)</b>					
Free Elective <sup>2</sup>		<b>3</b>	Free Elective <sup>2</sup>		<b>3</b>
<b>4<sup>th</sup> Year - Fall</b>			<b>4<sup>th</sup> Year - Spring</b>		
ACCT 410 Auditing		3	ACCT 440 Accounting Information Systems		3
ACCT 310 Advanced Accounting		3	BUS 345 Business Law II		3
MSB 240 Business Law I		3	MSB 400 Professional Seminar		2
CORE		3	MSB 480 Strategic Management		3
ACCT Elective		3	CORE		3
Free Elective <sup>2</sup>		3	FIN Elective*		3
		<b>18</b>			<b>17</b>
<b>Total Credits Required for Graduation = 150</b>					