MAJOR REQUIREMENTS FOR THE BACHELOR OF ARTS IN BUSINESS ADMINISTRATION with a CONCENTRATION IN ACCOUNTING
2017-2018

Lower Division Core (21 units)
All core courses must be completed with “C” (2.0) or better.
A grade of “C-” (1.7) or lower is not a passing grade.

- Acct 201A: Financial Accounting (3)
- Acct 201B: Managerial Accounting (3)
- Buad 201: Business Writing (3)
- Econ 201: Principles of Microeconomics (3)
- Econ 202: Principles of Macroeconomics (3)
- Mgmt 246: Business and Its Legal Environment (3)
- Math 135, 130: Business Calculus (3), A Short Course in Calculus (4), Calculus I (4)
  OR 150A

Upper Division Core (24 units)
All core courses must be completed with “C” (2.0) or better.
A grade of “C-” (1.7) or lower is not a passing grade.

- Buad 301: Advanced Business Communication (3)
- Econ 315 OR 320: Intermediate Business Microeconomics or Intermediate Macroeconomics Analysis (3)
- Fin 320: Financial Management I (3)
- ISDS 361A: Business Analytics I (3)
- ISDS 361B: Business Analytics II (3)
- Mgmt 339: Managing Operations (3)
- Mgmt 340: Organizational Behavior (3)
- Mktg 351: Principles of Marketing (3)

Capstone Core Course (3 units)
All core courses must be completed with “C” (2.0) or better.
A grade of “C-” (1.7) or lower is not a passing grade.

- Mgmt 449: Seminar in Strategic Management (3)

Global Business Requirement (3 units)
Complete one three-unit course in the area of Global Business. The course must be selected from the list of approved Global Business courses and may not be a course in your concentration. The approved list is available in the Business Advising Center.

Accounting Concentration Requirements (21 units)
All accounting courses must be completed with “C” (2.0) or better.
A grade of “C-” (1.7) or lower is not a passing grade.

- Acct 301A: Intermediate Accounting (3)
- Acct 301B: Intermediate Accounting (3)
- Acct 302: Cost Accounting (3)
- Acct 307: Accounting Information Systems (3)
- Acct 308: Concepts of Federal Income Tax Accounting (3)

And 6 units chosen from the following:

- Acct 401: Advanced Accounting (3)
- Acct 402: Auditing (3)
- Acct 403: Accounting for Governmental & Nonprofit Entities (3)
- Acct 405: Forensic Accounting (3)
- Acct 408: Taxation of Business Entities (3)
- Acct 415: Accounting Ethics for Professionals (4)
- Acct 420: Advanced Cost Accounting (3)
- Acct 422: Internal Audit and Control (3)
- Acct 445: Valuation Concepts & Topics for Accountants (3)
- Acct 460: Seminar in Financial Statement Analysis (3)
Most business and economics courses have prerequisites and/or corequisites. Before you register, make sure you meet all course requirements. You may be administratively dropped if you do not.

Most upper division courses in the Mihaylo College of Business and Economics are restricted and not open to pre-business, pre-international, pre-economics or undeclared students. If you are still “pre-”, then it is important that you focus on the lower division core requirements. Once you have completed all of the lower division core courses with grades of “C” (2.0) or better, then you may declare your concentration through the Business Advising Center at either the Fullerton or Irvine Campus.

### BUSINESS ADMINISTRATION CORE COURSES

<table>
<thead>
<tr>
<th>COURSES</th>
<th>PREREQUISITES</th>
</tr>
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<tbody>
<tr>
<td>Acct 201A</td>
<td>None, but not recommended for first-time freshmen</td>
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<tr>
<td>Acct 201B</td>
<td>Acct 201A with a grade of “C” or better</td>
</tr>
<tr>
<td>Buad 201</td>
<td>English 101 (or equivalent) with grade of “C” (2.0) or better</td>
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<tr>
<td>Econ 201</td>
<td>None, but not recommended for first-time freshmen</td>
</tr>
<tr>
<td>Econ 202</td>
<td>None, but not recommended for first-time freshmen</td>
</tr>
<tr>
<td>Mgmt 246</td>
<td>Completion of G.E. Area A.2 with a grade of “C-” or better</td>
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<tr>
<td>Math 135/130</td>
<td>Math 115 or Math 125 or a passing score on the Math Qualifying Exam (MQE) or Math department approved exemption</td>
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Buad 301 | English 101 & Buad 201 with a grade of “C” (2.0) or better or completion of Associates Degree for Transfer (ADT) from a CA Community College |

Econ 315 OR 320 | Econ 201, Econ 202 & Math 135/130/150A. Corequisites: Buad 301 & ISDS 361A |

Fin 320 | Acct 201A. Corequisites: Buad 301 & ISDS 361A |

ISDS 361A | Math 135/130/150A. Corequisite: Buad 301 |

Mgmt 339 | Corequisites: Buad 301 & ISDS 361A |

Mgmt 340 | G.E. category in Social Sciences. Corequisites: Buad 301 & ISDS 361A |

Mktg 351 | Buad 301 |

Mgmt 449* | Buad 301 and all MCBE core courses |

### ACCOUNTING COURSES

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<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>Acct 301A*</td>
<td>Acct 201B. Corequisite: Buad 301</td>
</tr>
<tr>
<td>Acct 301B*</td>
<td>Acct 301A &amp; Buad 301 with grades of “C” (2.0) or better</td>
</tr>
<tr>
<td>Acct 302*</td>
<td>Acct 201B. Corequisite: Buad 301</td>
</tr>
<tr>
<td>Acct 307*</td>
<td>Acct 201B. Corequisite: Buad 301</td>
</tr>
<tr>
<td>Acct 308*</td>
<td>Acct 201B. Corequisite: Buad 301</td>
</tr>
<tr>
<td>Acct 401*</td>
<td>Acct 301B &amp; Buad 301 with grades of “C” (2.0) or better</td>
</tr>
<tr>
<td>Acct 402*</td>
<td>Acct 301B, Acct 307 &amp; Buad 301 with grades of “C” (2.0) or better</td>
</tr>
<tr>
<td>Acct 403*</td>
<td>Acct 301B &amp; Buad 301 with grades of “C” (2.0) or better</td>
</tr>
<tr>
<td>Acct 405*</td>
<td>Acct 307 &amp; Acct 301B with grades of “C” (2.0) or better</td>
</tr>
<tr>
<td>Acct 408*</td>
<td>Acct 308 &amp; Buad 301 with grades of “C” (2.0) or better</td>
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<tr>
<td>Acct 415*</td>
<td>Acct 301B</td>
</tr>
<tr>
<td>Acct 420*</td>
<td>Acct 302 &amp; ISDS361A with grades of “C” (2.0) or better. Corequisite: ISDS 361B</td>
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<tr>
<td>Acct 422*</td>
<td>Senior standing for accounting majors</td>
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<tr>
<td>Acct 445*</td>
<td>Acct 301B with a grade of “C” (2.0) or better</td>
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<tr>
<td>Acct 460*</td>
<td>Acct 301B with a grade of “C” (2.0) or better</td>
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</tbody>
</table>

*Restricted course not open to pre-business, pre-international business, pre-economics or undeclared students. Please consult the California State University, Fullerton Catalog for a full statement of all requirements and regulations, course descriptions, prerequisites, corequisites and general education requirements. This handout is just a brief summary printed for your convenience. 0917