

BS IN BUSINESS ADMINISTRATION (ACCOUNTANCY)

Units required for Major: 69

Total units required for BS: 120

Program Description

The objective of the Accountancy concentration is to provide conceptual and practical knowledge to students who will practice accounting or use accounting in business or other organizations. Students in Accountancy at Sacramento State have the opportunity to take courses of study in preparation for careers in public accountancy, private industry, and government. Studies in Accountancy give students a strong preparation in the fields of business, finance, insurance, banking, government agencies, tax authorities, and many other profit and nonprofit organizations. Some of these career opportunities may lead to professional certification such as Certified Public Accountants, Certified Internal Auditors, Certified Management Accountants, and Certified Governmental Financial Managers. An Accountancy undergraduate education provides a foundation for entry-level jobs and long-term careers in these areas, giving students familiarity with a range of employment opportunities.

Note: The use of the words “business administration” throughout this section refers to courses designated as Accountancy (ACCY), Accounting Information Systems (AIS), Decision Sciences (DS), Entrepreneurship (ENTR), Finance (FIN), General Management (GM), Human Resources/Organizational Behavior (HROB), International Business (IBUS), Management (MGMT), Management Information Science (MIS), Marketing (MKTG), and Operations Management (OPM).

Note: Students graduating with a Bachelor of Science in Business Administration (all concentrations) will not be subject to the University’s Foreign Language Graduation Requirement. Students who change major may be subject to the University’s Foreign Language Graduation Requirement.

Note: At least 15 units of upper division business administration courses must be taken in residence at (or under the auspices of) California State University, Sacramento. Of these 15 units, a minimum of nine units must be in upper division courses in the concentration.

Pre-Requisite Requirements

A student **may not enroll** in any of the Major program or Concentration courses until he/she has completed the Pre-Requisite lower division program with a grade of “C-” or better in each course and an overall GPA of 2.0 (“C”), with the exception of MATH 24 which requires a minimum acceptable grade of “C” or better.

Students enrolled as Expressed Interest in Business may enroll in the following courses after completing the lower division pre-requisite requirements:

Code	Title	Units
DS 101	Introduction to Business Analytics	3
MGMT 102	Business Communications	3
HROB 101	The Management of Contemporary Organizations	3

Computer Literacy

All business majors must meet spreadsheet competency **prior** to taking upper division courses in the major. This requires completing MIS 10 (or equivalent).

Minimum Grade Requirements

The purpose of this requirement is to assure that all business administration students attain the minimum level of competency in all their coursework required for the business administration degree.

The minimum acceptable grade for any undergraduate course required for the business administration degree is “C-” with the exception of MATH 24 which requires a minimum acceptable grade of “C” or better.

A minimum grade point average of 2.0 (“C”) is required in the Pre-Requisite courses, Major Core courses, and the Concentration courses presented for the degree.

Program Requirements

Code	Title	Units
Required Lower Division (Pre-Requisites) Courses (21 Units)		
ACCY 1	Accounting Fundamentals	3
ACCY 2	Managerial Accounting	3
ECON 1A	Introduction to Macroeconomic Analysis ¹	3
ECON 1B	Introduction to Microeconomic Analysis ¹	3
MATH 24	Modern Business Mathematics ¹	3
MGMT 10	Introduction to Business Law	3
STAT 1	Introduction to Statistics ¹	3
Total Units		21

¹ Course also satisfies General Education (GE)/Graduation Requirement.

After completing the last of the pre-requisite courses, students must file the supplemental business application to officially apply to Business Administration as their major. Visit <https://www.csus.edu/college/business-administration/undergraduate/advising/impacted-major.html> for more information.

Students who do not complete the required prerequisites as presented in the following Business Major program are subject to being administratively dropped from courses in which they are inappropriately enrolled.

Code	Title	Units
Required Upper Division (Major) Core Courses (24 Units)		
DS 101	Introduction to Business Analytics	3
FIN 101	Business Finance	3
GM 105	Strategic Management	3
HROB 101	The Management of Contemporary Organizations	3
MGMT 102	Business Communications	3
MIS 101	Computer Information Systems for Management	3
MKTG 101	Principles Of Marketing	3
OPM 101	Operations Management	3
Total Units		24

Accountancy (ACCY) Concentration (24 units)

Code	Title	Units
Required Courses (18 Units)		
ACCY 111	Intermediate Accounting I	3
ACCY 112	Intermediate Accounting II	3
ACCY 121	Cost Accounting	3
ACCY 131	Survey of Auditing, Attest, and Assurance Topics	3
ACCY 171	Federal Tax Procedures I	3
ACCY 141	Accounting Information Systems Development	3
Electives (6 Units)		
Select two of the following:		6
ACCY 113	Intermediate Accounting III	
ACCY 117	Advanced Accounting	
ACCY 122	Advanced Management Accounting	
ACCY 132	Accountants' Ethical and Professional Responsibilities	
ACCY 143	Accounting Data Analytics	
ACCY 161	Government and Nonprofit Accounting	
ACCY 172	Federal Tax Procedures II	
ACCY 190	International Accounting	
ACCY 199	Special Problems in Accountancy	
AIS 142	Enterprise and E-Commerce Accounting Models	
ACCY 133	Internal Auditing (Internal Auditing)	
Total Units		24

General Education Requirements ¹

Code	Title	Units
Area A: Basic Subjects (9 Units)		
A1	Oral Communication	3
A2	Written Communication	3
A3	Critical Thinking	3
Area B: Physical Universe and Its Life Forms (10 Units)		
B1	Physical Science	3
B2	Life Forms	3
B3	Lab (Note: Lab experience to be taken with one of the following: B1, B2 or B5)	1
B4	Math Concepts ²	0
B5	Additional Course (Any B to reach 12 units) - Take upper-division course to complete Area & upper division requirements.	3
Area C: Arts and Humanities (12 Units)		
C1	Arts	3
C2	Humanities	3
C1/C2	Area C Course	3
C1/C2	Area C Course - Take upper-division course to complete Area & upper division requirements.	3
Area D: The Individual and Society (6 Units)		
Area D Course		3
Area D Course ²		0
Area D Course	- Take upper-division course to complete Area & upper division requirements.	3
Area E: Understanding Personal Development (3 Units)		
Area E Course		3
Area F: Ethnic Studies (3 Units)		

Area F Course	Units
Total Units	43

¹ To help you complete your degree in a timely manner and not take more units than absolutely necessary, there are ways to use single courses to meet more than one requirement (overlap). For further information, please visit the General Education page (<https://catalog.csus.edu/colleges/academic-affairs/general-education/>).

Note: There is no way to list all possible overlaps so please consult with a professional advisor. The Academic Advising Center can be visited online (<http://www.csus.edu/acad/>), by phone (916) 278-1000, or email (advising@csus.edu).

² Required in Major; also satisfies GE.

Graduation Requirements ¹

Code	Title	Units
Graduation Requirements (required by CSU) (9 Units)		
American Institutions: U.S. History		3
American Institutions: U.S. Constitution & CA Government		3
Writing Intensive (WI)		3
Graduation Requirements (required by Sacramento State) (6 Units)		
English Composition II		3
Race and Ethnicity in American Society (RE)		3
Foreign Language Proficiency Requirement ²		0

¹ To help you complete your degree in a timely manner and not take more units than absolutely necessary, there are ways to use single courses to meet more than one requirement (overlap). For further information, please visit the General Education page (<https://catalog.csus.edu/colleges/academic-affairs/general-education/>).

Note: There is no way to list all possible overlaps so please consult with a professional advisor. The Academic Advising Center can be visited online (<http://www.csus.edu/acad/>), by phone (916) 278-1000, or email (advising@csus.edu).

² If not satisfied before entering Sacramento State, it may be satisfied in General Education Area C2 (Humanities). "C- or better required." The alternative methods for satisfying the Foreign Language Proficiency Requirement are described here: <https://www.csus.edu/college/arts-letters/world-languages-literatures/foreign-language-requirement.html>
Note: Students with a declared major of BS in Business Administration (all concentrations) are exempt from the Foreign Language Graduation Requirement.

The following roadmaps are sample planning resources. Please consult your academic advisor and Academic Catalog for graduation requirements as you develop your individualized academic plan.

Business Administration (Accountancy), BS: 4-Year Roadmap

Course	Title	Units
Year 1		
First Semester		
ECON 1B	Introduction to Microeconomic Analysis	3
MATH 24	Modern Business Mathematics	3
MIS 10	Business Applications	2
GE Area 1A - English Composition ²		3
Elective of Choice		3
Units		14

Business Administration (Accountancy), BS: 2-Year Roadmap

Second Semester		
ACCY 1	Accounting Fundamentals	3
MGMT 10	Introduction to Business Law	3
STAT 1	Introduction to Statistics	3
GE Area 1C - Oral Communication ²		3
GE Area 6 - Ethnic Studies ²		3
Units		15
Year 2		
First Semester		
ACCY 2	Managerial Accounting	3
ECON 1A	Introduction to Macroeconomic Analysis	3
GE Area 1B - Critical Thinking ²		3
GE Area 3A - Arts ²		3
GR American Institutions (US History) ²		3
Units		15
Second Semester		
ENGL 20	College Composition II	3
GE Area 3B - Humanities ²		3
GE Area 5B - Biological Science ²		3
Upper Division GE Area 4 - Social & Behavioral Sciences ²		3
GR American Institutions (GOVT) ²		3
Units		15
Year 3		
First Semester		
ACCY 111	Intermediate Accounting I	3
ACCY 121	Cost Accounting	3
HROB 101	The Management of Contemporary Organizations	3
MGMT 102	Business Communications	3
GE Area 5A - Physical Science ²		3
GE Area 5C - Laboratory ²		1
Units		16
Second Semester		
ACCY 112	Intermediate Accounting II	3
DS 101	Introduction to Business Analytics	3
MKTG 101	Principles Of Marketing	3
ACCY Elective ³		3
Upper Division GE Area 5 or 2 - Science or Mathematical Concepts/Quantitative Reasoning ²		3
Units		15
Year 4		
First Semester		
ACCY 171	Federal Tax Procedures I	3
FIN 101	Business Finance	3
OPM 101	Operations Management	3
ACCY Elective ³		3
Elective of Choice		3
Units		15
Second Semester		
ACCY 131	Survey of Auditing, Attest, and Assurance Topics	3
ACCY 141	Accounting Information Systems Development	3
GM 105	Strategic Management	3
MIS 101	Computer Information Systems for Management	3
Upper Division GE Area 3 - Arts or Humanities + Writing Intensive ²		3
Units		15
Total Units		120

Course	Title	Units
Year 1		
First Semester		
ACCY 111	Intermediate Accounting I	3
ACCY 121	Cost Accounting	3
HROB 101	The Management of Contemporary Organizations	3
MGMT 102	Business Communications	3
Upper Division GE Area 4 - Social & Behavioral Sciences + American Institutions (GOVT) ²		3
Units		15
Second Semester		
ACCY 112	Intermediate Accounting II	3
DS 101	Introduction to Business Analytics	3
MKTG 101	Principles Of Marketing	3
ACCY Elective ³		3
Upper Division GE Area 5 or 2 - Science or Mathematical Concepts/Quantitative Reasoning ²		3
Units		15
Year 2		
First Semester		
ACCY 171	Federal Tax Procedures I	3
FIN 101	Business Finance	3
OPM 101	Operations Management	3
ACCY Elective ³		3
GR American Institutions (US History) ²		3
Units		15
Second Semester		
ACCY 131	Survey of Auditing, Attest, and Assurance Topics	3
ACCY 141	Accounting Information Systems Development	3
GM 105	Strategic Management	3
MIS 101	Computer Information Systems for Management	3
Upper Division GE Area 3 - Arts or Humanities + Writing Intensive ²		3
Units		15
Total Units		60

1. Any course not completed in the first semester should be taken in the second or a later semester.

2. Please see General Education/Graduation Requirement **course options** (<https://catalog.csus.edu/colleges/academic-affairs/general-education/>).

3. Please see an academic advisor for elective options.