Zeigler College of Business
Department of Business, Innovation & Technology

Bloomsburg LOCK HAVEN MANSFIELD
COMMONWEALTH UNIVERSITY

ACCOUNTING

Bachelor of Science in Business Administration (BSBA)

This degree map is based on the current Academic Catalog and is subject to change. Please note that the degree map is designed to give you a sense of roughly how courses might be distributed over a 4-year degree. Your exact schedule will differ depending on a range of factors though we recommend taking a minimum of 15 credits each fall and spring semester. Regular consultation with your academic advisor is the best way to make sure that you are taking the courses you need in the right order to ensure efficient progress through your degree program.

Sample 4-Year Plan

First Year			
Fall Courses	**Credits**	**Spring Courses**	**Credits**
ACCT 221- Principles of Accounting 1	3	ACCT 222 - Principles of Accounting 2	3
ECON 121 - Principles of Macroeconomics (G) (Global Perspectives General Education Course)	3	BSED 101 - Introduction to Business	3
FYS 100 - First Year Seminar (U) (First Year Seminar General Education Course)	3	ECON 122 - Principles of Microeconomics (R) (Critical Reasoning General Education Course)	3
ITAN 175 -- Spreadsheet Analysis GE (T) (Technologies General Education Course)	3	Quantitative (Q) General Education Course	3
Free Elective 1	3	WRIT 103 – Composition (W) (Writing General Education Course)	3
Semester Total	15	Semester Total	15

Second Year			
Fall Courses	**Credits**	**Spring Courses**	**Credits**
ACCT 321 - Intermediate Accounting 1	3	ACCT 322 - Intermediate Accounting 2	3
ACCT 348 - Cost Accounting	3	ACCT 358 - Managerial Reporting	3
ECON 256 - Business and Economics Statistics I	3	MKTG 210 - Marketing Principles & Practices	3
MGMT 280 - Principles of Management	3	Natural World (N) General Education Course	3
COMM 101 Public Speaking (O) (Oral Communications General Education Course)	3	Diversity (D) General Education Course	3
Semester Total	15	Semester Total	15

Third Year			
Fall Courses	**Credits**	**Spring Courses**	**Credits**
ACCT 323 - Intermediate Accounting 3	3	ACCT 310 - Accounting Information Systems	3
ACCT 324 - Federal Tax Accounting	3	ACCT 424 - Adv Fed Tax Accounting	3
LAWL 231 - Law & Legal Environment (C) (Citizenship General Education Course)	3	FIN 313 - Intro Corporate Finance	3
Foreign Language, Diversity, or Global Perspectives (D, G or F) General Education Course	3	Literature (L) General Education Course	3
Natural World (N) General Education Course	3	Free Elective 2	3
Semester Total	15	Semester Total	15

Fourth Year			
Fall Courses	**Credits**	**Spring Courses**	**Credits**
ACCT 425 – Data Analytics in Accounting	3	ACCT 431 – Topics in Financial Accounting	3
Business Elective Course (300/400 Level Class)	3	ACCT 442 – Auditing Theory and Practice	4
History (H) General Education Course	3	Arts or Creativity (A or C) General Education Course	3
Free Elective 3	3	Free Elective 5	3
Free Elective 4	3	Free Elective 6	2
Semester Total	15	Semester Total	15

Winter/Summer College - Optional

While not required, Winter and Summer sessions are offered each year and may help you stay on track or get ahead. You may take up to seven (7) credits during Winter College and up to 14 credits during Summer College.

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Curriculum Checklist

Fall 2023 Commonwealth Business Core Courses (21 credits)

____ BSED 101 Introduction to Business (3)
____ ECON 256 Business and Economics Statistics I (3)
____ ACCT 221 Principles Accounting 1 (3)
____ ACCT 222 Principles Accounting 2 (3)*
____ MGMT 280 Principles of Management (3)
____ FIN 313 Intro Corporate Finance (3)*
____ MKTG 210 Marketing Principles & Practices (3)

Fall 2023 Commonwealth Accounting Specialization Courses (37 credits)

____ ACCT310 Accounting Information Systems (3)*
____ ACCT321 Intermediate Accounting 1 (3)*
____ ACCT322 Intermediate Accounting 2 (3)*
____ ACCT323 Intermediate Accounting 3 (3)*
____ ACCT324 Federal Tax Accounting (3)*
____ ACCT348 Cost Accounting (3)*
____ ACCT358 Managerial Reporting (3)*
____ ACCT424 Adv Fed Tax Accounting (3)*
____ ACCT425 Data Analytics in Accounting (3)*
____ ACCT431 Topics in Financial Accounting (3)*
____ ACCT442 Auditing Theory and Procedures (4)*
____ BUS ELECT 300/400 Free Business Elective (3)*

Fall 2023 Commonwealth Free Elective Courses (17 credits)

____ Free Elective 1 (3)
____ Free Elective 2 (3)
____ Free Elective 3 (3)
____ Free Elective 4 (3)
____ Free Elective 5 (3)
____ Free Elective 6 (3)

*Denotes advanced coursework
Students must take a minimum of 42 credits of advanced coursework. Advanced coursework can be met in major courses, minor courses, free elective courses, and general education courses. Courses that meet this requirement are designated in Banner.

General Education Requirements (45 credits)

Note: Some requirements may be fulfilled by coursework in your major program including directed Gen Ed courses noted below

- Foundations (15 credits)
  ____ FYS 100 First Year Seminar
  ____ WRIT 103 Composition
  ____ COMM 101 Public Speaking
  ____ History (H) General Education Course
  ____ Quantitative (Q) General Education Course
  Choose one class from the list below:
  ☐ MATH140 Precalculus
  ☐ MATH150 Essentials of Calculus
  ☐ MATH160 Calculus 1
- Interconnections (9 credits)
  ____ Diversity (D) General Education Course
  ____ ECON 121 - Principles of Macroeconomics (G)
  (Global Perspectives General Education Course)
  ____ Foreign Language, Diversity, or Global Perspectives
  (D, G or F) General Education Course
- Citizenship & Responsibility (6 credits)
  ____ LAWL 231 - Law & Legal Environment (C)
  (Citizenship General Education Course)
  ____ ECON 122 - Principles of Microeconomics (R)
  (Critical Reasoning General Education Course)
- Natural World & Technologies (9 credits)
  ____ Natural World (N) General Education Course
  ____ Natural World (N) General Education Course
  ____ ITAN 175 – Spreadsheet Analysis GE (T) (Technologies
  General Education Course)
- Creativity & Expression (6 credits)
  ____ Literature (L) General Education Course
  ____ Arts or Creativity (A or C) General Education Course

Degree Requirements

All students must obtain a minimum of 120 credits (a minimum of 42 credits must be advanced coursework), complete all General Education requirements, and all requirements for the selected major. Meet with your advisor and consult Degree Works to monitor your progress and for all graduation requirements.

A minimum GPA of 2.0 in the major and overall are required.

Campus Locations

Bloomsburg	☒ Online; ☒ In-person; ☒ Blended
Lock Haven	☒ Online; ☒ In-person; ☒ Blended
Mansfield	☒ Online; ☒ In-person; ☒ Blended