

# HOWARD UNIVERSITY SCHOOL OF BUSINESS

## Accredited by AACSB-International

### Undergraduate Curriculum

# ACCOUNTING

<b>FIRST SEMESTER</b>		<b>FIRST YEAR</b>	<b>SECOND SEMESTER</b>		<b>HRS</b>
ENGW- XXX	English Writing Requirement	3	ENGW-XXX	English Writing Requirement	3
MATH-010	College Algebra II *+	4	MATH-026	Applied Calculus *+	4
	Foreign Language ①	3		Foreign Language (Level 2+)	3
	Afro- American Elective ①	3		History or Political Science Elective ①	3
INFO-010	Business Problem Solving	2	PSYC-050	Intro to Psychology	3
<b>MGMT-010</b>	<b>Business Orientation</b>	<b>1</b>	<b>MGMT-011</b>	<b>Business Orientation II</b>	<b>1</b>
	<b>TOTAL</b>	<b>16</b>		<b>TOTAL</b>	<b>17</b>
<b>SECOND YEAR</b>					
<b>FIRST SEMESTER</b>		<b>HRS</b>	<b>SECOND SEMESTER</b>		<b>HRS</b>
<b>ACCT-201</b>	<b>Accounting Principles I</b>	3	<b>ACCT-202</b>	<b>Accounting Principles II</b>	3
ECON-001	Principles of Economics I	3	ECON-002	Principles of Economics II	3
<b>INFO-204</b>	<b>Management Info Systems</b>	3	<b>ECON-180</b>	<b>Statistics- Bus &amp; Economics</b>	3
<b>MGMT-001</b>	<b>Career Counseling</b>	1	<b>BCOM-320</b>	<b>Business Communication</b>	3
	Science Elective ①	3-4	HHPL-XXX	Physical Education-Activity	1
HHPL-XXX	Physical Education- Health ①	1			
	<b>TOTAL</b>	<b>14-15</b>		<b>TOTAL</b>	<b>13</b>
<b>THIRD YEAR</b>					
<b>FIRST SEMESTER</b>		<b>HRS</b>	<b>SECOND SEMESTER</b>		<b>HRS</b>
<i>ACCT-310</i>	<i>Intermediate Accounting I</i>	3	<i>ACCT-311</i>	<i>Intermediate Accounting II</i>	3
<i>ACCT-350</i>	<i>Accounting Info Systems</i>	3	<i>ACCT-320</i>	<i>Cost Accounting I</i>	3
<b>INFO-311</b>	<b>Quantitative Bus Analysis</b>	3	<b>MKTG-301</b>	<b>Principles of Marketing</b>	3
<b>MGMT-301</b>	<b>Management &amp; Org Behavior</b>	3	<b>BLAW-305</b>	<b>Business Law I</b>	3
PHIL-XXX	Philosophy Elective ①	3	<b>FINA-311</b>	<b>Finance Principles</b>	3
	<b>TOTAL</b>	<b>15</b>		<b>TOTAL</b>	<b>15</b>
<b>FOURTH YEAR</b>					
<b>FIRST SEMESTER</b>		<b>HRS</b>	<b>SECOND SEMESTER</b>		<b>HRS</b>
<i>ACCT-318</i>	<i>Tax Principles &amp; Procedures</i>	3	<i>ACCT-330</i>	<i>Advanced Accounting</i>	3
<i>ACCT-340</i>	<i>Auditing I</i>	3	<i>ACCT-XXX</i>	<i>Accounting Elective ②</i>	3
<b>MGMT-351</b>	<b>Entrepreneurship</b>	3	<i>ACCT-XXX</i>	<i>Accounting Elective ②</i>	3
<b>BECN-330</b>	<b>Managerial Economics</b>	3	<b>MGMT-390</b>	<b>Business Policy</b>	3
<b>INFO-335</b>	<b>Production &amp; Operations Mgmt</b>	3		Humanities Elective①	3
	<b>TOTAL</b>	<b>15</b>		<b>TOTAL</b>	<b>15</b>

### Minimum semester credits required for GRADUATION: 120

\*A GRADE OF "C" OR BETTER MUST BE EARNED IN EACH OF THE TWO REQUIRED MATH COURSES IN ORDER TO FULFILL THE MATH REQUIREMENT AND IN ORDER TO ENROLL IN EACH AND EVERY SCHOOL OF BUSINESS JUNIOR-LEVEL AND SENIOR-LEVEL COURSE. ONLY 4 CREDIT HOURS WILL BE AWARDED FOR EACH REQUIRED MATH COURSE. AN AVERAGE OF AT LEAST A GRADE OF "C" MUST BE EARNED IN ACCOUNTING PRINCIPLES I AND ACCOUNTING PRINCIPLES II.

+STUDENTS EXEMPT FROM MATH 010/ COLLEGE ALGEBRA II MUST COMPLETE A SUBSTITUTE COURSE(S) EQUIVALENT TO 4 CREDIT HOURS.

① See the *General Education Electives Sheet* in order to determine the courses that fulfill these requirements.

② See the *Course Requirements for the Major Sheet* in order to determine the courses that fulfill these requirements.

Course names in **bold** are those courses that comprise the business core. Course names in *italics* are those courses that are required for the major. Many of the courses listed above require prerequisites. For more information see the *Course Prerequisite Information Sheet*. Any student who has enrolled in a course without the proper prerequisite(s) will be withdrawn from the course.

The course *underlined and italicized* is the Capstone for the major. This course integrates specific knowledge and skill sets acquired from previous courses within the discipline and features comprehensive assessments of cumulative student learning.

The course **underlined and in bold** is the Capstone course for the undergraduate business curriculum. This course integrates the knowledge and skills sets acquired from courses in different disciplines and features comprehensive assessments of students' competency in solving complex, interdisciplinary business problems.

# ACCOUNTING BBA

Effective Fall 2015 (Rev'd SP23)

General Education Core			
Course No.	Title	Hrs	Prerequisites and Minimum Classification
<i>Maximum 15 credits of "Ds" and minimum grade of "C" for MATH courses.</i>			
ECON 001	Principles of Economics I	3	<i>View the Howard Course Catalog or contact the Department coordinating the course</i>
ECON 002	Principles of Economics II	3	
ENGW	English Writing Requirements	6	
HHPL	Physical Education - Activity Elective	1	
HHPL	Physical Education - Health Elective	1	
HIST or POLS	History or Political Science Elective	3	
MATH 007 or MATH 010	Pre-Calculus or College Algebra II	4	
MATH 026 or MATH 156	Applied Calculus or Calculus I	4	
PSYC 050	Introduction to Psychology	3	
	Afro-American Elective	3	
	Foreign Language Requirements	6	
	Humanities Elective	3	
	Philosophy Elective	3	
	Science Elective	3	

**Total Credit Hours 46**

Business Core			
<i>Maximum 6 credits of "Ds" and minimum grade of "C" in ACCT 201 and ACCT 202.</i>			
ACCT 201	Accounting Principles I	3	MATH 006 (C)
ACCT 202	Accounting Principles II	3	ACCT 201 (C); MATH 007/010 (C)
BCOM 320	Business Communication	3	ENGW 101/102/104; ENGW 103/105; MATH 026/156 (C); Sophomore
BECN 330	Managerial Economics	3	ECON 001; ECON 002; INFO 311; MATH 026/156 (C)
BLAW 305	Business Law I	3	MATH 026/156 (C); Junior
ECON 180	Statistics for Business & Economics	3	None
FINA 311	Finance Principles	3	ACCT 202; ECON 001; ECON 002; MATH 026/156 (C); Junior
INFO 010	Business Problem Solving	2	None
INFO 204	Management Info Systems	3	INFO 010
INFO 311	Quantitative Business Analysis	3	ECON 180; INFO 204; MATH 026/156 (C); Junior
INFO 335	Production & Operations Mgmt	3	INFO 311; Junior
MGMT 001	Career Counseling	1	MGMT 011
MGMT 010	Business Orientation	1	None
MGMT 011	Business Orientation II	1	MGMT 010
MGMT 301	Management & Org. Behavior	3	ACCT 201 (C); ECON 001; ECON 002; MATH 026/156 (C); Junior
MGMT 351	Entrepreneurship	3	FINA 311/312; MATH 026/156 (C); MGMT 301; MKTG 301; Junior
MGMT 390	Business Policy	3	MGMT 301; Senior
MKTG 301	Principles of Marketing	3	ACCT 202; ECON 001; ECON 002; MATH 026/156 (C)

**Total Credit Hours 47**

Major Core			
<i>Minimum 2.5 GPA and grade of "C."</i>			
ACCT 310	Intermediate Accounting I	3	ACCT 201 (C); ACCT 202 (C)
ACCT 311	Intermediate Accounting II	3	ACCT 310 (C)
ACCT 318	Tax Principles and Procedures	3	ACCT 201 (C)
ACCT 320	Cost Accounting I	3	ACCT 202 (C)
ACCT 330	Advanced Accounting	3	ACCT 311 (C)
ACCT 340	Auditing I	3	ACCT 310 (C)
ACCT 350	Accounting Info Systems	3	ACCT 202 (C); INFO 204

**Total Credit Hours 21**

Major Electives			
<i>Minimum 2.5 GPA and grade of "C." Choose two of the following courses:</i>			
ACCT 341	Auditing II	3	ACCT 340 (C)
ACCT 343	Ethics, Values and Governance	3	ACCT 202 (C)
ACCT 360	Not-For-Profit Accounting	3	ACCT 202 (C)
ACCT 375	International Accounting	3	ACCT 310 (C)
ACCT 385	Forensic Accounting	3	ACCT 202 (C)
BLAW 306	Business Law II	3	BLAW 305

**Total Credit Hours 6**

**Total Credit Hours Required for Graduation in Program 120**

*Minimum 2.0 Cumulative GPA*