# Accounting

## Business Curriculum (44 units)

1. **Lower Division Required Core Courses (18 units):**
   - ACC 230. Financial Accounting (3)
   - ACC 231. Managerial Accounting (3)
   - CIS 270. Information Systems & Technology Fundamentals (3)
   - ECO 210. Economic Theory 1A (Microeconomics) (3)
   - ECO 211. Economic Theory 1B (Macroeconomics) (3)
   - LAW 240. Legal Environment of Business (3)
   - Prerequisites: MAT 9 or equivalent

2. **Upper Division Required Core Courses (17 units):**
   - Select two courses from the following (2 units):
     - BUS 301 Employment Communications (1)
     - BUS 302 Written Communications (1)
     - BUS 303 Oral Communications (1)
   - Required Courses:
     - CIS 370. Information Systems Theory and Practice (3)
     - FIN 360. Business Finance (3)
     - MGT 310. Management Theory (3)
     - MKT 350. Principles of Marketing (3)
     - OMG 321. Business Statistics (3)
     - ENG 111

3. **Upper Division Advanced Core Courses (9 units):**
   - BUS 445. International Business (3)
   - OMG 322. Operations Management (3)
   - MGT 490. Strategic Management Seminar (3)
   - FIN 360, MGT 310 and MKT 350
   - CIS 270 or CSC 111 or CSC 121
   - ACC 230, ECO 210, an approved MAT
   - ECO 210 recommended
   - MAT 131, or OMG 221

## Concentration Requirements (24 units)

A. **Required Courses - (15 units):**
   - ACC 330. Intermediate Accounting I (3)
   - ACC 331. Intermediate Accounting II (3)
   - ACC 333. Income Taxation I (3)
   - ACC 337. Cost Accounting (3)
   - ACC 336. Introduction to Internal Auditing (3) or
   - ACC 435. Auditing (3)
   - ACC 230
   - ACC 330
   - ACC 230
   - ACC 231
   - ACC 231 and CIS 270
   - ACC 330 and OMG 321

B. **Electives - Select an additional 9 units from the following:**
   - ACC 336. Introduction to Internal Auditing (3)
   - ACC 339. Accounting and Control in Multinational Companies (3)
   - ACC 340. Accounting Information Systems (3)
   - ACC 430. Advanced Accounting (3)
   - ACC 431. Governmental and Non-Profit Accounting (3)
   - ACC 433. Income Taxation II (3)
   - ACC 435. Auditing (3)
   - ACC 330 and OMG 321
   - ACC 231 and CIS 270
   - ACC 231
   - ACC 230 and CIS 270
   - ACC 331
   - ACC 230
   - ACC 333
   - ACC 330 and OMG 321
   - -