

# ACCOUNTING B.S.

The undergraduate accounting program is committed to preparing students to apply accounting and business knowledge in organizations. Students develop competence in a broad range of accounting practices. The curriculum strives to foster critical thinking and problem-solving skills. Students are prepared to enter professional positions in accounting with business, nonprofit, or government organizations. Accounting programs in the School of Business Administration hold separate AACSB International accreditation.

See the School of Business Administration (<http://catalog.umt.edu/past-catalogs/2017-2018/colleges-schools-programs/business-administration>) section of the catalog for additional credit restrictions and residency requirements.

## Bachelor of Science - Accounting

### School of Business Admin

**Degree Specific Credits:** 76

**Required Cumulative GPA:** 2.0

### Catalog Year: 2017-2018

**Note:** At least 54 credits must be earned in Business classes (ECNS, SoBA internship courses and SoBA faculty-led study abroad courses maybe counted in OR out of Business"). A minimum GPA of 2.0 is required for these courses.

At least 60 credits must be earned outside of SoBA (excluding HHP/ACT activities courses).

No more than 30 credits of ACTG (including ACTG 201 and ACTG 202) may count towards the 120 credits required to graduate.

At least 27 credits in business, the capstone courses, AND all required 400-level accounting courses must be taken at UM.

All Business credits transferred in after matriculating to UM must be pre-approved by the department chair in your major.

## General Education Requirements

Information regarding these requirements can be found in the General Education Section (<http://catalog.umt.edu/academics/general-education-requirements>) of the catalog.

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Total Hours	87-89

## SoBA - Primary Lower Core Courses

**Rule:** All courses are required

**Note:** Unless a higher requirement is specified, all primary lower core courses must be completed with a C- or better and a 2.0 GPA in the seven (7) listed courses prior to admission into an upper-division Business Major. A minimum grade of C or better is required for ACTG 201 and ACTG 202 as a prerequisite for ACTG 203 and ACTG 305.

A math course and a statistics course are also required in the primary lower core. See Math Requirements and Symbolic Systems Requirements below. Math 3-4 credits, Symbolic Systems 3-4 credits, Stat is a primary lower core course.

ACTG 201	Principles of Financial Accounting	3
ACTG 202	Principles of Managerial Accounting	3
BMIS 270	MIS Foundations for Business	3
ECNS 201S	Principles of Microeconomics	3
WRIT 101	College Writing I	3
Total Hours		15

Minimum Required Grade: C-

## SoBA Math Requirement

**Rule:** Students choose one course from the list below to fulfill their Math Requirement

**Note:** SoBA requires that credit be earned for one of the math courses below (with a C- or better) before enrolling in ACTG 202.

A student's result on the ALEKS Math Placement Exam does not waive this math requirement.

Select one of the following:	3-4
M 115	Probability and Linear Mathematics
M 121	College Algebra
M 151	Precalculus
M 162	Applied Calculus
Total Hours	3-4

Minimum Required Grade: C-

## SoBA – Secondary Lower Core Courses

**Rule:** All courses are required

**Note:** All courses must be completed with a "C-" or better to satisfy prerequisites for certain major, upper major core, or capstone courses. Students are advised to complete these courses prior to being admitted to an upper-division Business Major. Prerequisites are strictly enforced.

BGEN 220E	Business Ethics and Social Responsibility	3
COMX 111A	Intro to Public Speaking	3
CSCI 172	Intro to Computer Modeling	3

ECNS 202S	Principles of Macroeconomics	3
Total Hours		12

Minimum Required Grade: C-

## SoBA - Upper Major Core

**Rule:** All courses are required

**Note:** All upper major core courses must be completed before the capstone can be taken. A student must be listed as a major or minor in business to take these courses. Major or minor in business is defined as junior standing with all primary lower core courses completed, a 2.0 cumulative GPA, and formally admitted to the major or minor.

BFIN 322	Business Finance	3
BGEN 361	Principles of Business Law	3
BMGT 322	Operations Management	3
BMGT 340	Mgmt & Organization Behavior	3
BMKT 325	Principles of Marketing	3
Total Hours		15

Minimum Required Grade: C-

## Accounting Major Requirements

**Rule:** Must complete the following subcategories

**Note:** No more than 30 credits of ACTG (including ACTG 201 and ACTG 202) may count towards the 120 credits required to graduate.

All required 400-level accounting courses must be taken at UM.

21 Total Credits Required

## Accounting Major Requirements

**Rule:** All courses are required

ACTG 203	Accounting Lab	1
ACTG 305	Corporate Reporting I	3
Total Hours		4

Minimum Required Grade: C-

## Accounting Major Requirements

**Rule:** All courses are required

ACTG 306	Corporate Reporting II	3
ACTG 321	Acct Information Systems I	3
ACTG 401	Principles of Fed Tax - Ind	3
ACTG 410	Cost/Mgmt Acct I	3
ACTG 411	Auditing I	3
ACTG 425	State & Local Gov't Acctg	2
Total Hours		17

Minimum Required Grade: C-

## Accounting Major - Electives

**Rule:** Take 3 credits from the list below.

**Note:** No more than 3 credits of ACTG 498 may count towards the 120 credits required to graduate.

No more than 30 credits of ACTG (including ACTG 201 and ACTG 202) may count towards the 120 credits required to graduate.

See MAcct Director for information pertaining to the Master's of Accountancy Program or taking the CPA exam.

Select three credits from the following:		3
ACTG 307	Corporate Reporting III	
ACTG 420	Cost/Mgmt Acct II	
ACTG 426	Acctg for Nonprofits	
ACTG 432	Income Tax Practicum	
ACTG 498	Internship	
Total Hours		3

Minimum Required Grade: C-

## SoBA - Capstone Courses

**Rule:** All courses are required

**Note:** Students must complete all primary and secondary lower core and upper core courses and their prerequisites and have an approved graduation application to register for their capstones.

Students must pass the required comprehensive exam as well as all requisite coursework to earn a passing grade in BGEN 499. BGEN 499 must be taken at UM.

BGEN 499	Strategic Management	3
Total Hours		3

Minimum Required Grade: C-

## SoBA Upper-Division Writing Requirement

**Rule:** All courses are required

BGEN 499	Strategic Management	3
Total Hours		3

Minimum Required Grade: C-

## SoBA Symbolic Systems Requirement

**Rule:** Students complete STAT 216 (preferred) or one other course from the list below to fulfill the Symbolic Systems Requirement.

**Note:** This is a primary lower core course. SoBA requires that credit be earned for STAT 216 (preferred) or one of the other statistics courses below (with a C- or better) prior to being admitted into an upper-division SoBA major.

Select one of the following:		3-4
FORS 201	Forest Biometrics	
PSYX 222	Psychological Statistics	
SOCI 202	Social Statistics	

STAT 216	Introduction to Statistics (preferred)	
Total Hours		3-4

Minimum Required Grade: C-

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### SoBA Expressive Arts Requirement

**Rule:** All courses are required

**Note:** Students must complete this course with a C- or better prior to taking the capstones, though earlier completion is strongly encouraged.

COMX 111A	Intro to Public Speaking	3
Total Hours		3

Minimum Required Grade: C-

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### SoBA Social Science Requirement

**Rule:** All courses are required

**Note:** This is a primary lower core course and must be completed with a C- or better prior to a student being admitted into an upper-division SoBA major.

ECNS 201S	Principles of Microeconomics	3
Total Hours		3

Minimum Required Grade: C-

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### SoBA Ethical & Human Values Requirement

**Rule:** All courses are required

**Note:** Students must complete this course with a C- or better prior to taking the capstones, though earlier completion is strongly encouraged.

BGEN 220E	Business Ethics and Social Responsibility	3
Total Hours		3

Minimum Required Grade: C-