

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 College of Business hold separate AACSB International accreditation.

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

Bachelor of Science - Accounting

College of Business

Degree Specific Credits: 72-74

Required Cumulative GPA: 2.0

Catalog Year: 2018-2019

Note:

- At least 54 credits must be earned in Business classes (ECNS, COB internship courses and COB 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 COB (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.

Summary

Code	Title	Hours
	College of Business Requirements	48-50
	Primary Lower Core Courses	
	Math Requirement	
	Statistics Requirement	
	Secondary Lower Core Courses	
	Upper Major Core Courses	
	Capstone and Upper-Division Writing Requirement	
	Accounting Major Requirements	20
	Accounting Major Electives	4
	Total Hours	72-74

College of Business Requirements

Primary Lower Core Courses

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 305.

Code	Title	Hours
Complete all of the following courses:		
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
Total Hours		12

Minimum Required Grade: C-

Math Requirement

Note: The College of Business 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 or Maplesoft Math Placement Exam does not waive this math requirement.

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

Minimum Required Grade: C-

Statistics Requirement

Note: This is a primary lower core course. The College of Business 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 College of Business major.

Code	Title	Hours
Complete one of the following courses:		
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-

Secondary Lower Core Courses

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.

Code	Title	Hours
Complete all of the following courses:		
BGEN 220E	Business Ethics and Social Responsibility (Students must complete this course with a C- or better prior to taking the capstone, though earlier completion is strongly encouraged.) <small>Ethical & Human Values Requirement</small>	3
COMX 111A	Introduction to Public Speaking (Students must complete this course with a C- or better prior to taking the capstone, though earlier completion is strongly encouraged.) <small>Expressive Arts Requirement</small>	3
CSCI 172	Intro to Computer Modeling	3
ECNS 202S	Principles of Macroeconomics <small>Social Science Requirement</small>	3
Total Hours		12

Minimum Required Grade: C-

Upper Major Core Courses

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 formal admission to the major or minor.

Code	Title	Hours
Complete all of the following courses:		
BFIN 322	Business Finance	3
BGEN 361	Principles of Business Law	3
BMGT 322	Operations Management	3
BMGT 340	Management & Organization Behavior	3
BMKT 325	Principles of Marketing	3
Total Hours		15

Minimum Required Grade: C-

Capstone and Upper-Division Writing Requirement

Notes:

- 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.
- This course also satisfies the UM and College of Business upper-division writing requirement.

Code	Title	Hours
Complete the following course:		
BGEN 499	Strategic Management	3
Total Hours		3

Minimum Required Grade: C-

Accounting Major Requirements

Notes:

- 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.

Code	Title	Hours
Complete all of the following courses:		
ACTG 305	Corporate Reporting I (Grade of C is required)	3
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		20

Minimum Required Grade: C-

Accounting Major Electives

Notes:

- No more than 4 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.

Code	Title	Hours
Complete four credits from the following courses:		
ACTG 307	Corporate Reporting III	4
ACTG 420	Cost/Mgmt Acct II	
ACTG 426	Acctg for Nonprofits	
ACTG 432	Income Tax Practicum	
ACTG 498	Internship	
Total Hours		4

Minimum Required Grade: C-