

# BSAcc in Accountancy

## Degree Program Description

Students in the School of Accountancy acquire practical experience in the field of accounting. The curriculum provides students with a strong technical accountancy background, a broad advanced business background and professional skills such as public speaking and information systems skills. Accountants engage in a wide variety of activities including preparing financial statements, reconciling business transactions, performing audits of public companies, and developing and using information systems to track financial performance and strategy. The field is competitive, challenging and rewarding. Typical careers in accountancy include auditor, tax advisor, wealth manager, forensic accountant, corporate finance officer, and consultant. The undergraduate and master's degree programs with a major in accountancy are merged into an integrated 150-credit curriculum to provide high-quality preparation for a career as a professional accountant in public accounting, business or government.

## Major Program Requirements

The Bachelor of Science with a major in Accountancy is only awarded along with the Master of Accountancy degree upon satisfactory completion of the 150-credit, integrated curriculum. In this integrated program, a minimum of 36 credits in accountancy courses at the 3000-level or above must be completed at MU. Students are required to have a minimum 3.000 University of Missouri GPA of record to apply. Meeting minimum qualifications does not guarantee admission.

## Major Core Requirements

The following courses are degree specific major requirements for the 150-credit program in the School of Accountancy. Courses that satisfy University general education (<https://catalog.missouri.edu/academicdegree/requirements/generaleducationrequirements/>) and core program prerequisite requirements are recommended for the freshman and sophomore years.

### Accountancy Foundation Courses

COMMUN 1200	Public Speaking	3
International Component (See your academic advisor about completion of this requirement.)		

### Pre-Accountancy Courses

ACCTCY 2036	Accounting I <sup>1 2</sup> (for all courses)	3
or ACCTCY 2136H	Honors Accounting I	
or ACCTCY 2026	Accounting I	
ACCTCY 2037	Accounting II <sup>1 2</sup> (for all courses)	3
or ACCTCY 2137H	Honors Accounting II	
or ACCTCY 2027	Accounting II	
ACCTCY 2258	Computer-Based Data Systems	3
BUS_AD 1500	Foundations of Business and Professional Development Principles	3
ECONOM 1014	Principles of Microeconomics <sup>* 2</sup>	3
or ECONOM 1000	General Economics	
or ECONOM 1014H	Principles of Microeconomics-Honors	
ECONOM 1015	Principles of Macroeconomics <sup>* 2</sup>	3
or ECONOM 1000	General Economics	
or ECONOM 1015H	Principles of Macroeconomics - Honors	
ENGLISH 1000	Writing and Rhetoric <sup>** 2</sup>	3

MATH 1100	College Algebra <sup>**</sup>	3
or MATH 1500	Analytic Geometry and Calculus I	
MATH 1300	Finite Mathematics <sup>2 3</sup>	3
or MATH 1500	Analytic Geometry and Calculus I	
MATH 1400	Calculus for Social and Life Sciences I <sup>2 3</sup>	3
or MATH 1500	Analytic Geometry and Calculus I	
STAT 2500	Introduction to Probability and Statistics I <sup>** 2</sup>	3
or STAT 1200 & STAT 2200	Introductory Statistical Reasoning and Introductory Statistical Methods	

### Required Business Core Courses

ECONOM 3229	Money, Banking and Financial Markets	3
ECONOM 3251	Managerial Economics	3
or ECONOM 4351	Intermediate Microeconomics	
FINANC 3000	Corporate Finance	3
MANGMT 3000	Principles of Management	3
or MANGMT 3000W	Principles of Management - Writing Intensive	
MANGMT 3300	Introduction to Business Processes and Technologies	3
MANGMT 3540	Introduction to Business Law	3
MRKTNG 3000	Principles of Marketing	3
STAT 3500	Introduction to Probability and Statistics II	3

### Required Accountancy Courses

ACCTCY 4326	Financial Accounting Theory and Practice I	3
ACCTCY 4346	Financial Accounting Theory and Practice II	3
ACCTCY 4347	Cost and Managerial Accounting	3
ACCTCY 4328	Accounting Information Systems	3
ACCTCY 4353	Introduction to Taxation <sup>**</sup>	3
ACCTCY 4384/7384	Auditing Theory and Practice I <sup>4</sup>	3
Accountancy/Business Elective <sup>5</sup>		3-6

### Professional Electives

Six credits must be taken as 2000-level or higher University non-business electives or 3000-level business electives	6
--	---

### Senior Capstone

MANGMT 4970	Strategic Management <sup>**</sup>	3
-------------	------------------------------------	---

### Graduate Level Coursework

<b>Total Credits</b>	<b>120-123</b>
----------------------	----------------

\* ECONOM 1051H/ECONOM 1000 may be taken in place of ECONOM 1014 and ECONOM 1015.

\*\* Requires a grade of C- or better.

<sup>1</sup> Requires a grade of B- or better for ACCTCY 2036 and ACCTCY 2037, ACCTCY 2136H or ACCTCY 2026, ACCTCY 2137H or ACCTCY 2027 (including grades from other institutions).

<sup>2</sup> Requires minimum 3.0 GPA (including grades from other institutions) for these Pre-Accountancy courses.

<sup>3</sup> Need grade of C- or better in MATH 1300 or MATH 1400.

<sup>4</sup> May take the graduate or undergraduate level course to fulfill this requirement.

<sup>5</sup> A student may be required to take 3 or 6 business electives depending on if ACCTCY 4384/ACCTCY 7384 is taken at the graduate or undergraduate level as described above.

## School of Accountancy Graduation Requirements

The merged BSAcc and MAcc degrees require 150 total credits.

General Education <sup>*,**</sup>	18
Free Elective	12
Pre-Accountancy Courses	33
Accountancy Foundation Courses	3
Required Business Core Courses	24
Required Accountancy Courses	21
Professional Electives	6
Senior Capstone	3
Graduate Level Coursework	30
<b>Total Minimum</b>	<b>150</b>

\* Certain Accountancy Foundation Courses must be included. Students also need to fulfill an International Studies Component (3 hours) to be selected with your advisor. These classes can be taken at the undergraduate or graduate level.

\*\* A maximum of six hours from Pre-Accountancy Coursework (MATH 1300, MATH 1400, or STAT 2500) may fulfill general education requirements.

## Semester Plan - Bachelor of Science in Accountancy and Master of Accountancy<sup>\*\*\*</sup>

Below is a sample plan of study, semester by semester. A student's actual plan may vary based on course choices where options are available.

First Year			
Fall	CR	Spring	CR
BUS_AD 1500		3 ENGLISH 1000 <sup>**</sup>	3
COMMUN 1200		3 MATH 1300 <sup>*</sup>	3
MATH 1100 <sup>*</sup>		3 Humanities	3
State Requirement		3 Physical/Biological Science with a Lab	3
Humanities		3 Free Elective	3
		<b>15</b>	<b>15</b>
Second Year			
Fall	CR	Spring	CR
ACCTCY 2036 or 2136H		3 ACCTCY 2037 or 2137H	3
ECONOM 1014		3 ACCTCY 2258	3
MANGMT 3300		3 ECONOM 1015	3
MATH 1400 <sup>*</sup>		3 MANGMT 3000W <sup>**</sup>	3
STAT 2500		3 Free Elective	3
		<b>15</b>	<b>15</b>
Third Year			
Fall	CR	Spring	CR
ACCTCY 3326 (FS Only) <sup>**</sup>		3 ACCTCY 3346 (SP Only) <sup>**</sup>	3
ACCTCY 3328 (FS Only) <sup>**</sup>		3 ACCTCY 4353 (SP Only) <sup>**</sup>	3
ECONOM 3229		3 FINANC 3000	3
STAT 3500		3 MRKTNG 3000	3
Free Elective		3 Free Elective	3
		<b>15</b>	<b>15</b>

Fourth Year			
Fall	CR	Spring	CR
		Non Internship (for Internship plan-see below) <sup>#</sup>	
ACCTCY 3347 (FS Only) <sup>**</sup>		3 MANGMT 4970	3
ACCTCY 4384 (FS Only)		3 ACCTCY/BUS Elective	3
ECONOM 3251 or 4351		3 Professional Elective	3
MANGMT 3540		3 Professional Elective	3
Free Elective		3 Free Elective	3
		<b>15</b>	<b>15</b>

Fifth Year			
Fall	CR	Spring	CR
Accountancy Elective		3 ACCTCY 8450	3
Accountancy Elective		3 MANGMT 7010	3
Accountancy Elective		3 Accountancy Elective	3
Accountancy/Business Elective		3 Accountancy Elective	3
Accountancy/Business Elective		3 Accountancy/Business Elective	3
		<b>15</b>	<b>15</b>

**Total Credits: 150**

# Internship

ACCTCY 4940/7940	Professional Accounting Internship	3
Accountancy Elective		3
Accountancy Elective		3
Accountancy Elective		3
<b>Total Credits</b>		<b>12</b>

# Some students have an opportunity to do a spring internship for 3 or 6 credit hours during the 8th semester. Most internships are the first 8 weeks of the semester and a student earns 3 credit hours for their internship course and then take 6-9 credit hours in the 2nd 8 weeks of the semester upon return to campus. A 16-week internship for the full semester allows a student to earn six credit hours for their internship and limits opportunities to take additional coursework.

\* A grade of C- or better is required in MATH 1300 and MATH 1400 .

\*\* Need grade of C- or better to fulfill requirement. Additional writing intensive courses must also earn a grade of C- or better per general education requirements.

\*\*\*Many students are dual-enrolled (taking undergraduate and graduate coursework) during the fourth year. Graduate coursework load is reduced in their fifth year. When a student becomes a graduate student they will begin paying graduate fees for coursework regardless of time spent on campus.

Note:

ECONOM 1051H/ECONOM 1000 satisfies both ECONOM 1014 and ECONOM 1015 requirement. One humanity or science must be 2000-level or above. Professional electives can be non-business electives (2000+ courses) or Business electives (3000+ courses) approved by academic advisor. Business Electives are business courses (Accountancy, Economics, Finance, Management or Marketing) that are 4000+ level. Electives must be approved by advisor so that international component is met.