

B.S. in Accounting

Academic Program Guide for **New First-Year Students** (Effective Fall 2023)

Department of Accounting & Finance

Students who entered Rowan University prior to Fall 2023 should follow the guide for their program and start year in consultation with their advisor.

Rowan University Graduation Requirements for all Majors / Degrees

- Students must complete at least 120 semester hours (sh) of coursework that apply to their Rowan University degree.
- Students must have a cumulative GPA of at least 2.0 in Rowan University coursework. (Transfer courses/credit do not count toward the RU GPA.)
- A minimum of 30 sh of coursework must be completed at/through Rowan University.
- Only grades of "D-" or above may apply to graduation/degree requirements. (Some programs may set higher minimums.)
- Students must meet the Rowan Core and Rowan Experience Requirements.
 - An individual course can potentially satisfy one Rowan Core literacy and/or multiple Rowan Experience attributes.
 - Rowan Core and Rowan Experience designations are listed in course details in Section Tally (www.rowan.edu/registrar) and may also be searched on that site under "Attributes." A list of Rowan Core courses is here: <https://confluence.rowan.edu/display/AS/Rowan+Core+Course+List>.
- Students must apply for graduation and should do so for the term in which they will complete all program requirements.

Program-Specific Graduation Requirements for this Major / Degree

- Students must have an overall GPA of 2.5 or better in all courses that satisfy major requirements.

Rowan Core Requirements¹

Students must satisfy all six Rowan Core Literacies. A minimum total of 3 sh of coursework is required to satisfy each Literacy. With the exception of the 9 sh counted here for Communicative Literacy, credits attached to the courses in this section will apply elsewhere.

- (COML) Communicative Literacy: *Must be met by the following three courses or their official equivalents:*
 - COMP 01111 College Composition I (3 sh) ○ COMP 01112 College Composition II (3 sh) ○ CMS 04205 Public Speaking (3 sh) or CMS 04206 Digital Presentations (3 sh)
- (ARTL) Artistic Literacy *Recommendation from major:* (3 sh counted under free elective)
- (GLBL) Global Literacy *Recommendation from major:* ACC 03425 (3 sh counted under Accounting elective)
- (HUML) Humanistic Literacy *Recommendation from major:* ECON 04101 or ECON 04201 (3 sh counted under non-program)
- (QNTL) Quantitative Literacy *Recommendation from major:* STAT 02260, MATH 03125 or MATH 01130 (3 sh counted under non-program)
- (SCIL) Scientific Literacy *Recommendation from major:* (3 sh counted under free elective)

Subtotal of credits counted in this section: 9 sh

Rowan Experience Requirements

Students must satisfy all three Rowan Experience attributes. Credits attached to the courses in this section will apply elsewhere.

- (LIT) Broad-Based Literature Attribute *Recommendation from major:* (3 sh counted under free elective)
- (WI) Writing Intensive Attribute *Recommendation from major:* (3 sh counted under free elective)
- (RS) Rowan Seminar Attribute² *Recommendation from major:* BUS 01100 (2 sh counted under free elective)

Non-Program Courses (20-21 sh)

Courses in this section must be either: Rowan Core (or former gen. ed.) courses; Rowan Experience courses; or required pre-requisites (not included in the major).

Course #	Course Name	Course Attributes / Notes	Sem/Yr	Grade	Credits
ECON 04101	Introduction to Economics - Macroeconomics	Satisfies Humanistic Literacy			3
ECON 04102	Introduction to Economics - Microeconomics	Satisfies Humanistic Literacy			3
MATH 03125 or MATH 01130	Calculus Techniques and Applications or Calculus I	Satisfies Quantitative Literacy; Minimum grade of C- required to satisfy prerequisites of upper level courses			3 or 4
STAT 02260	Statistics I	Satisfies Quantitative Literacy; Minimum grade of C- required to satisfy prerequisites of upper level courses			3
STAT 02261 or STAT 02265	Statistics II or Basics of Statistical Computing				3
BUS 01488	Career Planning and Development				2
CS XX.XXX		General Education Computer Science course			3
Subtotal: 20-21 sh					

¹ The Rowan Core requirements are waived for students with an earned A.A. or A.S. degree from a NJ community/county college.

² The Rowan Seminar requirement is waived for all students transferring 24 or more approved credits into Rowan University at the time of initial entry.

B.S. in Accounting

Major Requirements (63 sh)

SUMMARY OF MAJOR REQUIREMENTS

- 27 sh of Business Foundational Courses
 - 30 sh of Accounting Required Courses
 - 6 sh of Accounting Electives
-
- 63 sh total

BUSINESS FOUNDATIONAL COURSES

Course #	Course Name	Course Designations / Notes	Sem/Yr	Grade	Credits
MKT 09200	Principles of Marketing				3
ACC 03210	Principles of Accounting I	Minimum grade of C required to satisfy prerequisites of upper level courses			3
ACC 03211	Principles of Accounting II	Minimum grade of C required to satisfy prerequisites of upper level courses			3
MIS 02234	Management Information Systems				3
MGT 98242	Legal Environment of Business				3
MGT 06300	Organizational Behavior				3
FIN 04300	Principles of Finance				3
MGT 06305	Operations Management				3
MGT 06402	Business Policy				3
Subtotal:					27 sh

ACCOUNTING REQUIRED COURSES

Course #	Course Name	Course Designations / Notes	Sem/Yr	Grade	Credits
ACC 03301	Accounting Analytics				3
ACC 03310	Intermediate Accounting I	Minimum grade of C- required to satisfy prerequisites of upper level courses			3
ACC 03311	Intermediate Accounting II	Minimum grade of C- required to satisfy prerequisites of upper level courses			3
ACC 03320	Accounting Information Systems				3
ACC 03326	Strategic Cost Analysis				3
ACC 03410	Auditing				3
ACC 03416	Advanced Accounting				3
ACC 03428	Integrative Accounting Seminar				3
ACC 03430	Individual Taxation				3
ACC 03431	Taxation of Business Entities				3
Subtotal:					30 sh

ACCOUNTING ELECTIVES

Select any two courses (6 s.h.) from the courses listed below:

Course #	Course Name	Course Attributes / Notes	Sem/Yr	Grade	Credits
ACC 03150	Introduction to Business and Analytics for Financial Information				3 s.h.
ACC 03300	Supervised Internship in Accounting				3 s.h.
ACC 03330	Selected Topics in Accounting				0.5- 4 s.h.
ACC 03411	Advanced Auditing and Analytics				3 s.h.
ACC 03419	Forensic Accounting and Fraud Investigations				3 s.h.
ACC 03425	International Accounting	Fulfills Global Literacy (GLBL)			3 s.h.
ACC 98300	Law for Accountants				3 s.h.
FIN 04327	Sel. Topics in Finance: Financial Planning & Analysis				0.5-4 s.h.
FIN 04444	Bitcoin, Crypto, and Blockchain Applications				3 s.h.
PHIL 09222	Business Ethics				3 s.h.
Subtotal:					6 s.h.

B.S. in Accounting

Free Electives for this Major/Degree (27-28)

Course #	Course Name	Course Attributes / Notes	Sem/Yr	Grade	Credits
		Artistic Literacy (ARTL) course			
		Scientific Literacy (SCIL) course			
		Global Literacy (GLBL), if ACC 03425 not taken as Accounting Elective			
		Broad-Based Literature (LIT) course			
		Writing Intensive (WI) course			
		Rowan Seminar (if applicable)			
					Subtotal: 27-28 sh

Total Program Credits Required for this Major / Degree: 120 SH