

B.S. in Accounting

Academic Program Guide for **New First-Year Students** (Effective Fall 2018)

Department of Accounting & Finance

Students who entered Rowan University prior to Fall 2018 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)
- ☐ (ARTL) Artistic Literacy *Recommendation from major:*
- ☐ (GLBL) Global Literacy *Recommendation from major:* ACC 03425 (3 sh counted under major)
- ☐ (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:*

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:*
- ☐ (WI) Writing Intensive Attribute *Recommendation from major:*
- ☐ (RS) Rowan Seminar Attribute² *Recommendation from major:* MIS 02150

Non-Program Courses (minimum 18 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	Statistics II				3
		General Education Computer Science course			3
					Subtotal: 18 sh

¹ The Rowan Core requirements are waived for transfer 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 (60 sh)

SUMMARY OF MAJOR REQUIREMENTS

- 27 sh of Business Foundational Courses
 - 27 sh of Accounting Required Courses
 - 6 sh of Business Electives
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- 60 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 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	Cost Accounting				3
ACC 03410	Auditing				3
ACC 03416	Advanced Accounting				3
ACC 03425	International Accounting	Satisfies Global Literacy			3
ACC 03428	Integrative Accounting Seminar				3
ACC 03432	Federal Taxation				3

Subtotal: 27 sh

BUSINESS ELECTIVES

Take any two business courses excluding ACC 03405. MIS 02150 can apply as a Business Elective and will satisfy the RS requirement. Recommended courses include Supervised Internship in Accounting (ACC 03300), Taxation of Business Entities (ACC 03431), Law for Accountants (ACC 98300), Business Ethics (PHIL 09222).

Course #	Course Name	Course Designations / Notes	Sem/Yr	Grade	Credits

Subtotal: 6 sh

Free Electives for this Major/Degree (33 sh)

Course #	Course Name	Course Attributes / Notes	Sem/Yr	Grade	Credits

Subtotal: 33 sh

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