Requirements as of Fall 2014

ACCOUNTING – 21 Hours

A specialization in the Bachelor of Science in Business Administration

Students must meet the specialization requirements in effect at the time of their admission to the BSBA degree program.

To be admitted into the Accounting program, a student must:
1. attain a cumulative GPA of at least 2.6 including grades from all universities and colleges attended;
2. complete a minimum of 51 semester hours of University credit;
3. complete ACCT 2210 and 2220 with a grade of “C” or better in each.

Note: BSBA admission is not a requirement for initial admission to the Accounting program, but is required for degree completion. To apply to the Accounting program, go to the AMIS Department.

The specific requirements for the Accounting specialization are as follows:

<table>
<thead>
<tr>
<th>Courses</th>
<th>Course Name</th>
<th>Credit Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 3210</td>
<td>Intermediate Financial Accounting 1</td>
<td>(3)</td>
</tr>
<tr>
<td>ACCT 3310</td>
<td>Cost Accounting</td>
<td>(3)</td>
</tr>
<tr>
<td>ACCT 3410</td>
<td>Individual Income Taxation</td>
<td>(3)</td>
</tr>
<tr>
<td>or ACCT 4420</td>
<td>Corporate Income Taxation</td>
<td>(3)</td>
</tr>
<tr>
<td>ACCT 4220</td>
<td>Intermediate Financial Accounting II</td>
<td>(3)</td>
</tr>
<tr>
<td>ACCT 4510</td>
<td>Auditing I</td>
<td>(3)</td>
</tr>
<tr>
<td>ACCT 4600</td>
<td>Accounting Information Systems</td>
<td>(3)</td>
</tr>
</tbody>
</table>

Plus one course (3 hours) from any 3000– or 4000–level ACCT courses (except ACCT 4890) (3)

Students must meet prerequisites in effect at the time of course enrollment. Check course prerequisites at [https://webapp.bgsu.edu/courses/indexps.php](https://webapp.bgsu.edu/courses/indexps.php). Click [HERE](https://webapp.bgsu.edu/courses/indexps.php) for additional information about the specialization.

**Notes:**

- A grade of “C” or better must be earned in each course taken to satisfy requirements of the Accounting specialization.
- If planning to take the CPA examination, students are advised to take LEGS 4010 rather than LEGS 3010 as part of the business core.

Students are responsible for meeting all requirements for the BSBA including specialization requirements.