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 School of Business Administration hold separate AACSB International accreditation.

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

Bachelor of Science - Accounting

School of Business Admin

Degree Specific Credits: 76

Required Cumulative GPA: 2.0

Catalog Year: 2017-2018

Note: At least 54 credits must be earned in Business classes (ECNS, SoBA internship courses and SoBA 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 SoBA (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

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SoBA Expressive Arts Requirement 3
SoBA Social Science Requirement 3

SoBA Ethical & Human Values Requirement 3
Total Hours 87-89

SoBA - Primary Lower Core Courses

Rule: All courses are required

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 203 and ACTG 305.

A math course and a statistics course are also required in the primary lower core. See Math Requirements and Symbolic Systems Requirements below. Math 3-4 credits, Symbolic Systems 3-4 credits, Stat is a primary lower core course.

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
WRIT 101 College Writing I 3
Total Hours 15

Minimum Required Grade: C-

SoBA Math Requirement

Rule: Students choose one course from the list below to fulfill their Math Requirement

Note: SoBA 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 does not waive this math requirement.

Select one of the following: 3-4
M 115 Probability and Linear Mathematics
M 121 College Algebra
M 151 Precalculus
M 162 Applied Calculus

Total Hours 3-4

Minimum Required Grade: C-

SoBA - Secondary Lower Core Courses

Rule: All courses are required

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.

BGEN 220E Business Ethics and Social Responsibility 3
COMX 111A Intro to Public Speaking 3
CSCI 172 Intro to Computer Modeling 3
**Accounting B.S.**

**ECNS 202S**  
Principles of Macroeconomics  
3  
Total Hours  
12  
Minimum Required Grade: C-

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**SoBA - Upper Major Core**

**Rule:** All courses are required

**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 formally admitted to the major or minor.

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Name</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>BFIN 322</td>
<td>Business Finance</td>
<td>3</td>
</tr>
<tr>
<td>BGEN 361</td>
<td>Principles of Business Law</td>
<td>3</td>
</tr>
<tr>
<td>BMGT 322</td>
<td>Operations Management</td>
<td>3</td>
</tr>
<tr>
<td>BMGT 340</td>
<td>Mgmt &amp; Organization Behavior</td>
<td>3</td>
</tr>
<tr>
<td>BMKT 325</td>
<td>Principles of Marketing</td>
<td>3</td>
</tr>
</tbody>
</table>

Total Hours  
15  
Minimum Required Grade: C-

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**Accounting Major Requirements**

**Rule:** Must complete the following subcategories

**Note:** 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.

21 Total Credits Required

**Accounting Major Requirements**

**Rule:** All courses are required

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Name</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACTG 203</td>
<td>Accounting Lab</td>
<td>1</td>
</tr>
<tr>
<td>ACTG 305</td>
<td>Corporate Reporting I</td>
<td>3</td>
</tr>
</tbody>
</table>

Total Hours  
4  
Minimum Required Grade: C-

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**Accounting Major Requirements**

**Rule:** All courses are required

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Name</th>
<th>Credits</th>
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</thead>
<tbody>
<tr>
<td>ACTG 306</td>
<td>Corporate Reporting II</td>
<td>3</td>
</tr>
<tr>
<td>ACTG 321</td>
<td>Acct Information Systems I</td>
<td>3</td>
</tr>
<tr>
<td>ACTG 401</td>
<td>Principles of Fed Tax - Ind</td>
<td>3</td>
</tr>
<tr>
<td>ACTG 410</td>
<td>Cost/Mgmt Acct I</td>
<td>3</td>
</tr>
<tr>
<td>ACTG 411</td>
<td>Auditing I</td>
<td>3</td>
</tr>
<tr>
<td>ACTG 425</td>
<td>State &amp; Local Gov?t Acctg</td>
<td>2</td>
</tr>
</tbody>
</table>

Total Hours  
17  
Minimum Required Grade: C-

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**Accounting Major - Electives**

**Rule:** Take 3 credits from the list below.

**Note:** No more than 3 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.

**Select three credits from the following:**  

<table>
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<tr>
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<tbody>
<tr>
<td>ACTG 307</td>
<td>Corporate Reporting III</td>
<td></td>
</tr>
<tr>
<td>ACTG 420</td>
<td>Cost/Mgmt Acct II</td>
<td></td>
</tr>
<tr>
<td>ACTG 426</td>
<td>Acctg for Nonprofits</td>
<td></td>
</tr>
<tr>
<td>ACTG 432</td>
<td>Income Tax Practicum</td>
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</tr>
<tr>
<td>ACTG 498</td>
<td>Internship</td>
<td></td>
</tr>
</tbody>
</table>

Total Hours  
3  
Minimum Required Grade: C-

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**SoBA - Capstone Courses**

**Rule:** All courses are required

**Note:** 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.

<table>
<thead>
<tr>
<th>Course Code</th>
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<th>Credits</th>
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</thead>
<tbody>
<tr>
<td>BGEN 499</td>
<td>Strategic Management</td>
<td>3</td>
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</tbody>
</table>

Total Hours  
3  
Minimum Required Grade: C-

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**SoBA Upper-Division Writing Requirement**

**Rule:** All courses are required

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<tr>
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<tbody>
<tr>
<td>BGEN 499</td>
<td>Strategic Management</td>
<td>3</td>
</tr>
</tbody>
</table>

Total Hours  
3  
Minimum Required Grade: C-

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**SoBA Symbolic Systems Requirement**

**Rule:** Students complete STAT 216 (preferred) or one other course from the list below to fulfill the Symbolic Systems Requirement.

**Note:** This is a primary lower core course. SoBA 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 SoBA major.

Select one of the following:  

<table>
<thead>
<tr>
<th>Course Code</th>
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<tbody>
<tr>
<td>FORS 201</td>
<td>Forest Biometrics</td>
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<tr>
<td>PSYX 222</td>
<td>Psychological Statistics</td>
<td></td>
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<tr>
<td>SOCI 202</td>
<td>Social Statistics</td>
<td></td>
</tr>
<tr>
<td>Course Code</td>
<td>Course Title</td>
<td>Hours</td>
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<td>-------------</td>
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</tr>
<tr>
<td>STAT 216</td>
<td>Introduction to Statistics (preferred)</td>
<td>3-4</td>
</tr>
<tr>
<td>COMX 111A</td>
<td>Intro to Public Speaking</td>
<td>3</td>
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<tr>
<td>ECNS 201S</td>
<td>Principles of Microeconomics</td>
<td>3</td>
</tr>
<tr>
<td>BGEN 220E</td>
<td>Business Ethics and Social Responsibility</td>
<td>3</td>
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