

# ACCOUNTING B.S. IN BUSINESS ADMINISTRATION

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 College of Business hold separate AACSB International accreditation.

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

## Bachelor of Science in Business Administration - Accounting

### 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

Code	Title	Hours
	College of Business Requirements	51-53
	Primary Lower Core Courses	
	Math Requirement	
	Statistics Requirement	
	Secondary Lower Core Courses	
	Upper Major Core Courses	
	Capstone and Upper-Division Writing Requirement	
	Accounting Major Requirements	21
	Accounting Major Electives	3
	<b>Total Hours</b>	<b>75-77</b>

**Degree Specific Credits:** 75-77

**Required Cumulative GPA:** 2.0

#### Notes:

- At least 54 credits must be earned in Business classes (ECNS, COB internship courses and COB faculty-led study abroad courses maybe counted as Business classes). A minimum GPA of 2.0 is required for these 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.

### College of Business Requirements

#### Primary Lower Core Courses

**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 305.

Code	Title	Hours
<b>Complete all of the following courses:</b>		
ACTG 201	Principles of Financial Accounting	3
ACTG 202	Principles of Managerial Accounting	3
BGEN 105S	Introduction to Business	3
BGEN 222	Business Models and Operations	3
BMIS 270	MIS Foundations for Business	3
ECNS 201S	Principles of Microeconomics	3
<b>Total Hours</b>		<b>18</b>

Minimum Required Grade: C-

#### Math Requirement

**Note:** The College of Business 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 any math placement exam does not waive this math requirement.

Code	Title	Hours
<b>Complete one of the following courses:</b>		
M 115	Probability and Linear Mathematics	3-4
M 121	College Algebra	
M 151	Precalculus	
M 162	Applied Calculus	
<b>Total Hours</b>		<b>3-4</b>

Minimum Required Grade: C-

#### Statistics Requirement

**Note:** This is a primary lower core course. The College of Business 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 College of Business major.

Code	Title	Hours
<b>Complete one of the following courses:</b>		
FORS 201	Forest Biometrics	3-4
PSYX 222	Psychological Statistics	
SOCI 202	Social Statistics	
STAT 216	Introduction to Statistics (preferred)	
<b>Total Hours</b>		<b>3-4</b>

Minimum Required Grade: C-

#### Secondary Lower Core Courses

**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.

Code	Title	Hours
<b>Complete all of the following courses:</b>		
BGEN 220E	Business Ethics and Social Responsibility (Students must complete this course with a C- or better prior to taking the capstone, though earlier completion is strongly encouraged.) Ethical & Human Values Requirement	3
COMX 111A	Introduction to Public Speaking (Students must complete this course with a C- or better prior to taking the capstone, though earlier completion is strongly encouraged.) Expressive Arts Requirement	3
ECNS 202S	Principles of Macroeconomics Social Science Requirement	3
<b>Total Hours</b>		<b>9</b>

Minimum Required Grade: C-

### Upper Major Core Courses

**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 formal admission to the major or minor.

Code	Title	Hours
<b>Complete all of the following courses:</b>		
BFIN 322	Business Finance	3
BGEN 341	People, Process and Technology I	3
BGEN 342	People, Process and Technology II	3
BGEN 361	Principles of Business Law	3
BMKT 325	Principles of Marketing	3
<b>Total Hours</b>		<b>15</b>

Minimum Required Grade: C-

### Capstone and Upper-Division Writing Requirement

#### Notes:

- 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.
- This course also satisfies the UM and College of Business upper-division writing requirement.

Code	Title	Hours
<b>Complete the following course:</b>		
BGEN 499	Strategic Management	3
<b>Total Hours</b>		<b>3</b>

Minimum Required Grade: C-

## Accounting Major Requirements

#### Notes:

- 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.

Code	Title	Hours
<b>Complete all of the following courses:</b>		
ACTG 305	Corporate Reporting I (Grade of C is required)	3
ACTG 306	Corporate Reporting II	3
ACTG 321	Accounting Information Systems I	3
ACTG 401	Federal Income Taxation	3
ACTG 410	Cost Management Accounting I	3
ACTG 411	Auditing I	3
ACTG 425	Governmental Accounting	3
<b>Total Hours</b>		<b>21</b>

Minimum Required Grade: C-

## Accounting Major Electives

#### Notes:

- No more than 4 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 the Master of Accountancy Director for information pertaining to the Master of Accountancy program or taking the CPA exam.

Code	Title	Hours
<b>Complete three credits from the following courses:</b>		
ACTG 426	Accounting for Nonprofits	3
ACTG 432	Income Tax Practicum	
ACTG 498	Internship	
BGEN 445	Sustainability Reporting	
BMIS 326	Introduction to Data Analytics	
<b>Total Hours</b>		<b>3</b>

Minimum Required Grade: C-