

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

General Degree Requirements

To earn a baccalaureate degree, all students must complete successfully, in addition to any other requirements, the University of Montana General Education Requirements. Please refer to the General Education Requirements page (<https://catalog.umt.edu/academics/general-education-requirements/>) for more information.

Additional requirements for graduation can be found on the Degree/Certificate Requirements for Graduation page (<https://catalog.umt.edu/academics/graduation-requirements/>).

Unless otherwise noted in individual program requirements, a minimum grade point average of 2.00 in all work attempted at the University of Montana-Missoula is required for graduation. Please see the Academic Policies and Procedures page (<https://catalog.umt.edu/academics/policies-procedures/>) for information on how your GPA is calculated.

Courses taken to satisfy the requirements of a major, minor, or certificate program must be completed with a grade of C- or better unless a higher grade is noted in the program requirements.

BACHELOR OF SCIENCE IN BUSINESS ADMINISTRATION - ACCOUNTING

- At least 54 credits must be earned in business classes (ECNS, COB internship courses and COB faculty-led study abroad courses may be 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.
- 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 Primary Lower Course courses prior to admission into an upper-division Business Major.

Course Requirements

Code	Title	Hours
Primary Lower Core		
Complete all of the following courses:		
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
Mathematics Requirement		
Complete one of the following courses:		
M 115	Probability and Linear Mathematics	3-4
M 121	College Algebra	
M 151	Precalculus	
M 162	Applied Calculus	
Statistics Requirement ¹		
Complete one of the following courses:		
FORS 201	Forest Biometrics	3-4
PSYX 222	Psychological Statistics	
SOCI 202	Social Statistics	
STAT 216	Introduction to Statistics	
Secondary Lower Core Courses ²		
Complete all of the following courses:		
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.)	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.)	3
ECNS 202S	Principles of Macroeconomics	3
Upper Major Core Courses ³		
Complete all of the following courses:		
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
Capstone and Upper-Division Writing Requirement ⁴		
Complete the following course:		
BGEN 499	Strategic Management	3
Accounting Required Courses		
Complete all of the following courses:		
ACTG 305	Corporate Reporting I	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

Accounting Electives

Complete three credits from the following courses:		3
ACTG 426	Accounting for Nonprofits	
ACTG 432	Income Tax Practicum	
ACTG 498	Internship ⁵	
BGEN 445	Sustainability Reporting	
BMIS 326	Introduction to Data Analytics	
Total Hours		75-77

1

This is a primary lower core requirement. 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.

2

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.

3

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.

4

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.

5

No more than 4 credits of ACTG 498 may count towards the 120 credits required to graduate.