

# Accounting

## Major

## Minor

## Combined BS/MBA Option

	MAJOR	MINOR
Hours Required in FSUBusiness Common Body of Knowledge:	33	6
Hours Required in Accounting:	27	12
Economics Elective:	3	0
Hours Required in CBK Outside FSUBusiness	18-19	0
<b>Total Hours Required for Major/Minor</b>	<b>81-82</b>	<b>18</b>

### Professors:

Bandura, R. Johnson, Middleton,  
Robinson (Chair), Shaffer

### Associate Professors:

Groer, Ross

### Assistant Professors:

Bao, Venezia

### Lecturer:

Gilmore

- You must have at least a 2.0 grade point average in Accounting Department offerings in order to graduate.
- MBA courses for the combined BS in Accounting/MBA option may be completed at the Frostburg campus or at the University System of Maryland at Hagerstown.

\*You must receive a grade of "C" or better for this course to count toward major or minor.

## Summary of Requirements for Major/Minor in Accounting

Major	Minor
<p><b>1. FSUBusiness CBK: (33 hours)</b>            ACCT 211* Financial Accounting            ACCT 212* Managerial Accounting            BLAW 291* Legal Environment of Business            BUAD 105 Professional Development I            MGMT 351* Management of Organizations            MGMT 355* Operations Management            MGMT 356* Leadership &amp; Human Behavior            MKTG 361* Principles of Marketing            BUAD 400 Professional Development II            MGMT 405* Business Ethics and Social Responsibility            FINA 476* Financial Management            MGMT 485* Business Policy and Strategy (<i>Capstone</i>)</p> <p><b>2. CBK Courses Outside FSUBusiness: (18-19 hours)</b>  <b>Communication Studies (3 hours)</b>            CMST 102/112* Introduction to Human Communication  <b>Computer Science (3 hours)</b>            COSC 100/110* Introduction to Computer Science            (<i>Tech. Fluency</i>)  <b>Economics (6 hours)</b>            ECON 201/211* Principles of Economics (Macro) (<i>GEP Group D</i>)            ECON 202/212* Principles of Economics (Micro)  <b>Mathematics (6-7 hours)</b>            MATH 106* Algebra with Calculus for Business            or MATH 220* Calculus for Applications I            or MATH 236* Calculus I (<i>Core Skill 3</i>)            MATH 209/219* Elements of Applied Probability and Statistics            (<i>Core Skill 3</i>)            or MATH 380* Introduction to Probability &amp; Statistics</p> <p><b>3. Distribution Within Department: (24 hours)</b>            ACCT 311* Intermediate Accounting I            ACCT 312* Intermediate Accounting II            ACCT 313 Intermediate Accounting III            ACCT 305* Accounting Systems            ACCT 315 Cost Accounting            ACCT 325 Auditing            ACCT 401 Advanced Financial Accounting            ACCT 420 Tax</p> <p><b>4. Elective Hours in Department: (3 hours)</b></p> <p><b>5. Economics Elective: (3 hours)</b>            Three hours from ECON courses numbered higher than 212</p>	<p><b>1. FSUBusiness CBK: (6 hours)</b>            ACCT 211* Financial Accounting            ACCT 212* Managerial Accounting</p> <p><b>3. Distribution Within Department: (6 hours)</b>            ACCT 311* Intermediate Accounting I            ACCT 312* Intermediate Accounting II</p> <p><b>4. Elective Hours in Department: (6 hours)</b>            From ACCT courses numbered higher than 300.</p>

## Combined B.S. in Accounting/MBA Program

All CPA exam candidates in Maryland are required to have completed 150 hours of academic credit. Completion of this combined BS/MBA program will meet all educational requirements for CPA exam candidacy in Maryland. The combined BS/MBA program enables eligible students to complete FSU's B.S. in Accounting and MBA degree programs with 150 hours of academic credit. Separate pursuit of these degrees would require up to 168 hours of course work.

### Eligibility requirements for the combined BS/MBA:

- a) declared accounting major at FSU or FSU accounting graduate,
- b) a minimum score of 400 on the GMAT taken prior to the time of application,
- c) cumulative and major GPA of 2.5 or better at the time of application,
- d) application in the final semester of the senior year (by March 15 or October 15), and
- e) application for admission to the 150-hour program must first be approved by the Department of Accounting and then by the MBA program prior to the start of MBA classes.

## Summary of Requirements for Combined BS in ACCT/MBA Option

1. Complete all requirements for baccalaureate degree in accounting listed above (*120 hours*)
2. Apply for the combined BS/MBA program (*see eligibility requirements listed above*)
3. After acceptance, complete the following MBA courses: (*30 hours*)

BMIS 607 Information Management in Organizations  
 ECON 511 Economics for Managers  
 FINA 610 Financial Management  
 MGMT 510 The Leadership Process  
 MGMT 512 Management Decision Analysis  
 MGMT 542 Organizational Behavior  
 MGMT 620 Strategic Human Resource Management  
 MGMT 680 Strategic Integration  
 MGMT 690 Strategic Change Management  
 MKTG 640 Marketing Management