CATALOG TERM: 2024-2027 **TOTAL UNITS REQUIRED = 120**

BUSINESS ADMINISTRATION

Accounting Option

- This worksheet is intended for supplemental use only. The University will use your Academic Requirements Report (ARR) to track your graduation requirements, including those for your major. Please continue to check your ARR for accuracy. If your ARR requires a correction, please submit an ARR Correction Form.
- Your Degree Planner will display the following requirements in the University's recommended sequence.
- All courses used for the major and preparation for the major must be completed with a grade of C (2.0) or higher.
- Continuing or transfer students must complete the Lower-division Pre-Business Core with a minimum GPA of 2.65 or higher.
- First-time Freshmen entering CSUSM in Fall 2026 or later must complete the Lower-division Pre-Business Core with a minimum GPA of 2.75 or higher.
- Upon verification of successful completion of the pre-business core requirements, a student will be accepted in the Business Program (i.e., attain business status).
- Transfer credit for upper-division accounting courses will not be accepted from any institution outside of CSUSM.
- Accounting courses can be attempted a total of only two times. Exceptions can be made on a case-by-case basis, by petition.

LOWER-DIVISION PRE-BUSINESS CORE (24 UNITS)

*The lower-division Pre-Business Core is a prerequisite for "Business Status" and upper-division Business courses.

✓	Course	Units
	ACCT 203: Introduction to Accounting for Managers	4
	ACCT 204: Principles of Financial Accounting (*ACCT 203)	2
	BUS 202+: Introduction to Business Law	3
	BUS 203+: Business Writing	3
	BUS 204+: Business Statistics (*sophomore standing)	3
	ECON 201: Principles of Microeconomics	3
	ECON 202: Principles of Macroeconomics	3
	MATH 132: Survey of Calculus (*MATH 105, 115, 125 or pass Calculus Readiness Diagnostic)	3

FOUNDATIONS OF BUSINESS COURSES (12 UNITS)

✓	Course	Units
	BUS 300: Business Professional Development (*sophomore standing)	2
	BUS 302: Foundations of Business Environments	2
	BUS 322: Introduction to Data Analytics	2
	MGMT 302: Foundations of Organizational Behavior	2
	MKTG 302: Foundations of Marketing	2
	OM 302: Foundations of Operations Management (*BUS 204 or 304)	2

ACCOUNTING CORE COURSES (26 UNITS)

✓	Course	Units
	ACCT 301: Intermediate Accounting I (*Pass the Financial Accounting Knowledge Test: KAT 301)	4
	ACCT 302: Intermediate Accounting II (*ACCT 301)	2
	ACCT 306: Cost Accounting (*ACCT 301)	4
	ACCT 307: Tax Accounting (*ACCT 301)	4
	ACCT 308: Accounting Information and Systems (*ACCT 301)	4

**prerequisite; ^pre/co-requisite; Soffered Spring semesters only; Foffered Fall semesters only; SUoffered summers only; +course(s) taken more than 10 years ago will not be accepted.*

BUSINESS ADMINISTRATION

Accounting Option

	ACCT 416: Auditing (*ACCT 302, 306, 308)	4
	FIN 304: Introduction to Corporate Finance	4

ACCOUNTING ELECTIVES (8 UNITS)

Select 8 units from the following:

ACCT 406[S]: Cost Management, Measurement, and Control (2) (*ACCT 306)
ACCT 407[F]: Advanced Tax Accounting (2) (*ACCT 302, 307)
ACCT 421[F]: Financial Accounting in Government and Non-Profit Organizations (2) (*ACCT 302, 307)
ACCT 422[S]: Advanced Accounting (2) (*ACCT 302, 307)
ACCT 423[SU]: International Accounting (2) (*ACCT 302, 306, 307)
ACCT 424[S]: Accounting Ethics (3) (*ACCT 302, 306, 307; ^ACCT 416)
ACCT 425: Data Analytics in Accounting (2) (*ACCT 306, 308)
ACCT 481-484: Selected Topics in Accountancy (1-4) (*prerequisite(s) vary depending on topic)
ACCT 498A: Independent Study in Accountancy (1) (*instructor consent)

✓	Course	Units

CAPSTONE AND SENIOR EXPERIENCE (5 UNITS)

✓	Course	Units
	BUS 442: Business Strategy (*BUS 302)	2
	BUS 495: Senior Experience (*BUS 300, 302, 322, FIN 304, ACCT 301, OM 302, MGMT 302, MKTG 302; ^BUS 442)	3

**prerequisite; ^pre/co-requisite; [S]offered Spring semesters only; [F]offered Fall semesters only; [SU]offered summers only; [+]course(s) taken more than 10 years ago will not be accepted.*