



**FLATHEAD VALLEY COMMUNITY COLLEGE & MSUB**

TRANSFER INSTITUTION(S): \_\_\_\_\_

BACHELOR OF SCIENCE IN BUSINESS ADMINISTRATION

ACCOUNTING OPTION

General Bulletin 2017-2018

Montana State University Billings

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Name \_\_\_\_\_

Student ID # \_\_\_\_\_

**GENERAL EDUCATION REQUIREMENTS – SEE ATTACHED PAGE FOR SPECIFIC COURSES**

General Education Category	Course #	Credits	Grade	Semester	Equivalent
<b>Category I: Global Academic Skills</b> (9 credits) A. Mathematics (3 credits) <i>M 143 or STAT 216 – Major requirement</i> B. English (3 credits) C. Communication & Information Literacy (3 credits)					* M 115, 145, 162, or 171 Recommended
	^WRIT 101				* WRIT 101
					*
<b>Category II: Natural Sciences</b> (7 credits) 2 lectures (6 credits) & 1 lab (1 credit) (1 life science & 1 physical science & 1 lab)					*
					*
					*
<b>Category III: Social Sciences and History</b> (6 credits) A. Social Science (3 credits) <i>ECNS 201 or ECNS 202 – Major requirement</i> B. History (3 credits)					*
					*
<b>Category IV: Cultural Diversity</b> (3 credits)					*
<b>Category V: Arts &amp; Humanities</b> (6 credits) A. Fine Arts (3 credits) B. Humanities (3 credits)					*
					*

A minimum grade of "C-" is required in all General Education courses.

^Business majors must pass all preadmission courses "^" with a grade of "C-" or better prior to taking most 300 or 400 level Business courses. Students must complete all courses required for a Business major with a grade of "C-" or better.

Students should consult with their advisors to determine if specific courses are necessary in order to satisfy the General Education requirements within this program.

Certain courses in this program have prerequisites; students should check the course descriptions in the General Bulletin for required prerequisites.

**\*Take courses at Flathead Valley Community College that are equivalent to MSUB General Education course requirements on back page OR fulfill MUS Core requirements OR earn an AS or AA degree from FVCC.**

Reviewed:

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# GENERAL EDUCATION REQUIREMENTS

## CATEGORY I: GLOBAL ACADEMIC SKILLS 9 credits

*Students are required to take one course from each subcategory*

### Subcategory A - Mathematics 3 credits

M	105	Contemporary Mathematics	3
M	114	Extended Technical Mathematics	3
M	121	College Algebra	3
M	122	College Trigonometry	3
M	130	Mathematics for Elementary Teachers I	3
<b>M</b>	<b>143</b>	<b>Finite Mathematics</b>	<b>4</b>
M	161	Survey of Calculus	3
M	171	Calculus I	4
STAT	141	Introduction to Statistical Concepts	3
<b>STAT</b>	<b>216</b>	<b>Introduction to Statistics</b>	<b>4</b>

### Subcategory B - English 3 credits

<b>WRIT</b>	<b>101</b>	<b>College Writing I</b>	<b>3</b>
WRIT	121	Introduction to Technical Writing	3
WRIT	122	Introduction to Business Writing	3
WRIT	201	College Writing II	3
WRIT	220	Business & Professional Writing	3
WRIT	221	Intermediate Technical Writing	3

### Subcategory C - Communication & Information Literacy 3 credits

BMIS	150	Computer Literacy	3
COMX	111	Introduction to Public Speaking	3
COMX	115	Introduction to Interpersonal Communication	3
LSCI	125	Research in the Information Age	3

## CATEGORY II: NATURAL SCIENCES 6 cr. lecture & 1 cr. lab

*Students are required to take one course from each subcategory and at least one corresponding lab or Integrated Sciences*

### Subcategory A - Life Sciences 3-4 credits

BIOB	101	Discover Biology	3
BIOB	102	Discover Biology Lab	1
BIOB	121	Fundamentals of Biology for Allied Health	3
BIOB	122	Fund of Biology: Evolution, Ecology, and Biodiversity	3
BIOB	123	Fund of Biology: The Nature of Nutrition	3
BIOB	160	Principles of Living Systems	3
BIOB	161	Principles of Living Systems Lab	1

### Subcategory B - Physical Sciences 3-4 credits

ASTR	110	Introduction to Astronomy	3
ASTR	111	Introduction to Astronomy Lab	1
CHMY	121	Introduction to General Chemistry	3
CHMY	122	Introduction to General Chemistry Lab	1
CHMY	141	College Chemistry I	3
CHMY	142	College Chemistry Laboratory I	1
GEO	101	Introduction to Physical Geology	3
GEO	102	Introduction to Physical Geology Laboratory	1
GPHY	111	Introduction to Physical Geography	3
GPHY	112	Introduction to Physical Geography Lab	1
PHSX	103	Our Physical World	3
PHSX	104	Our Physical World Lab	1
PHSX	205	College Physics I	3
PHSX	206	College Physics I Lab	1
PHSX	105	Fundamentals of Physical Science	3
PHSX	106	Fundamentals of Physical Science Lab	1

### Integrated Sciences

SCIN	101, 102, 103, 104	Integrated Sciences	3, 1, 3, 1
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## CATEGORY III: SOCIAL SCIENCES AND HISTORY 6 CREDITS

*Students are required to take one course from each subcategory*

### Subcategory A - Social Sciences 3 credits

ANTY	217	Physical Anthropology & Archeology	3
BGEN	105	Introduction to Business	3
COMX	106	Communicating in a Dynamic Workplace	3
ECNS	201	Principles of Microeconomics	3
ECNS	202	Principles of Macroeconomics	3
EDU	105	Education and Democracy	3
GPHY	141	Geography of World Regions	3
HTH	110	Personal Health and Wellness	3
PSCI	210	Introduction to American Government	3
PSCI	220	Introduction to Comparative Government	3
PSYX	100	Introduction to Psychology	3
PSYX	231	Human Relations	3
SOCI	101	Introduction to Sociology	3
SOCI	201	Social Problems	3

### Subcategory B - History 3 credits

HSTA	101	American History I	3
HSTA	102	American History II	3
HSTR	101	Western Civilization I	3
HSTR	102	Western Civilization II	3
HSTR	103	Honors Western Civilization I	3
HSTR	104	Honors Western Civilization II	3
PSCI	230	Introduction to International Relations	3

## CATEGORY IV: CULTURAL DIVERSITY 3 credits

A&SC/WGSS	274	Women, Culture, and Society	3
ANTY	220	Culture and Society	3
ARTH	160	Global Visual Culture	3
COMX	212	Introduction to Intercultural Communication	3
GPHY	121	Human Geography	3
HTH	270	Global Health Issues	3
LIT	230	World Literature Survey	3
MUSI	207	World Music	3
NASX	105	Introduction to Native American Studies	3
NASX	205	Native Americans in Contemporary Society	3
PHL	271	Indian Philosophies and Religions	3
PHL	272	Chinese Philosophies and Religions	3
REHA	201	Introduction to Diversity in Counseling	3
RLST	170	The Religious Quest	3
SPNS	150	The Hispanic Tradition	3

## CATEGORY V: ARTS & HUMANITIES 6 credits

*Students are required to take one course from each subcategory*

### Subcategory A - Fine Arts 3 credits

ARTZ	101	Art Fundamentals	3
ARTZ	105	Visual Language-Drawing	3
ARTZ	131	Ceramics for Non-majors	3
CRWR	240	Intro Creative Writing Workshop	3
FILM	160	Introduction to World Cinema	3
LIT	270	Film & Literature	3
MART	260	Computer Presentation and Animation	3
MUSI	101	Enjoyment of Music	3
MUSI	114	Band: MSUB Symphonic	1
MUSI	131	Jazz Ensemble I: MSUB	1
MUSI	147	Choral Ensemble: University Chorus	1
PHOT	154	Exploring Digital Photography	3
THTR	101	Introduction to Theatre	3
THTR	120	Introduction to Acting I	3

### Subcategory B - Humanities 3 credits

ARTH	150	Introduction to Art History	3
HONR	111	Perspectives and Understanding	3
LIT	110	Introduction to Literature	3
LIT	240	The Bible as Literature	3
PHL	110	Introduction to Ethics	3
PHL	111	Philosophies of Life	3
PHL	254	People and Politics	3

Course		Credits	Grade	Semester	Equivalent
<b>Required Business Core</b>					
^ACTG	201	Principles of Financial Accounting	3		ACTG 201
^ACTG	202	Principles of Managerial Accounting	3		ACTG 202
^CAPP	131	Basic MS Office (or proficiency exam)	3		CAPP 131
*^ECNS	201	Principles of Microeconomics	3		ECNS 201
*^ECNS	202	Principles of Macroeconomics	3		ECNS 202
*^M	143	Finite Mathematics	4		M 115, 145, 162, or 171
*^STAT	216	Introduction to Statistics	4		STAT 216
WRIT	220	Business & Professional Writing	3		BMGT 205
BGEN	235	Business Law	3		BGEN 235
BMGT	335	Management and Organization	3		
BMIS	311	Management Information Systems	3		
BMKT	325	Principles of Marketing	3		
BGEN	315	Applied Business Decisions	3		
BFIN	322	Business Finance	3		
BMGT	322	Operations Management	3		
BGEN	499	Capstone	3		

*^Business majors must pass all preadmission courses with a grade of “C-” or better prior to taking most 300 and 400 level Business courses. Students must complete all courses required for a Business major with a grade of “C-” or better.*

#### **Accounting Option Requirements**

**ACTG	301	Intermediate Accounting I	3		
**ACTG	302	Intermediate Accounting II	3		
**ACTG	303	Intermediate Accounting III and Theory	3		
ACTG	321	Accounting Information Systems I	3		
ACTG	401	Principles of Fed Tax - Individuals	3		
**ACTG	410	Cost/Management Accounting I	3		
ACTG	411	Auditing I	3		
**ACTG	415	Government and Not-for-Profit Accounting I	3		
ACTG	436	Advanced Accounting	3		
BGEN	405	Laws, Regulation, Research	3		

*\*\*ACTG 301, 302, 303, 410, and 415 are exempt from the preadmission requirements “\*” and may be taken in the second year of study provided students have completed the necessary accounting prerequisites (ACTG 201 and 202 or equivalent courses).*

#### **Restricted Elective**

Select **one** course from the following:

ACTG	402	Advanced Income Tax	3		
<b>OR</b>					
ACTG	412	Auditing II			

**Electives**

The number of courses a student elects to take that fulfill both General Education requirements and the major requirements will determine the total number of elective credits required for the degree.


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**BACHELOR OF SCIENCE IN BUSINESS ADMINISTRATION – ACCOUNTING OPTION**

<b>Categories</b>	<b>Credits</b>	<b>Earned</b>	<b>Remaining</b>
General Education Requirements*	31	_____	_____
Required Business Core	50	_____	_____
Accounting Option Requirements	30	_____	_____
Restricted Electives	3	_____	_____
Electives (variable)	V	_____	_____
<b>Total</b>	<b>120</b>	_____	_____

*\*If a student completes one or more of the following courses to satisfy BOTH a General Education and Core requirement, their credits may NOT be counted twice in the total calculation of credits towards graduation: M 143, STAT 216, ECNS 201, or ECNS 202. Such courses will be identified in parentheses ( ).*

**It is the student’s responsibility to know and meet the requirements for graduation.**

**A minimum of 36 credits must be upper division classes (300 and above).**

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The MSU Billings Accounting program prepares students to sit for and pass the **Certified Public Accountant (CPA) Examination.**

Requirements to sit for the CPA exam in Montana include:

- Successful completion of 24 credits of upper division accounting courses
- Successful completion of 24 credits of other business courses (e.g. courses in management, marketing, finance, management information systems, economics, communications and ethics)

After passing the CPA exam, in order to be licensed as a Certified Public Accountant in Montana individuals must:

- Meet an experience requirement
- Possess a bachelor’s degree
- Have earned at least 150 semester credits of college courses