

# Raymond J. Harbert College of Business • Accountancy Curriculum Model

## FRESHMAN YEAR

	<u>FIRST SEMESTER</u>			<u>SECOND SEMESTER</u>	
ENGL 1100	<input type="checkbox"/> ENGLISH COMP I	3	ENGL 1120	<input type="checkbox"/> ENGLISH COMP II	3
	<input type="checkbox"/> CORE OPTION ▲	3		<input type="checkbox"/> CORE OPTION ▲	3
MATH 1680	<input type="checkbox"/> CALCULUS W/ BUS APP I	4	PHIL 1040/1020	<input type="checkbox"/> BUSINESS ETHICS -OR- ETHICS <sup>4</sup>	3
	<input type="checkbox"/> CORE LAB SCIENCE I <sup>1</sup>	4		<input type="checkbox"/> CORE LAB SCIENCE II <sup>1</sup>	4
BUSI 1010	<input type="checkbox"/> CONTEMP ISSUES BUS ADMIN I	1	COMP 1000/1003	<input type="checkbox"/> PERSONAL COMPUTER APPLICATIONS	2
			BUSI 2100	<input type="checkbox"/> ORAL COMM. FOR BUSINESS	1

## SOPHOMORE YEAR

	<u>FIRST SEMESTER</u>			<u>SECOND SEMESTER</u>	
	<input type="checkbox"/> CORE OPTION ▲	3	ACCT 2110	<input type="checkbox"/> FINANCIAL ACCOUNTING	3
ECON 2020	<input type="checkbox"/> MICROECONOMICS	3	ECON 2030	<input type="checkbox"/> MACROECONOMICS	3
ACCT 2700	<input type="checkbox"/> BUSINESS LAW	3	BUAL 2600	<input type="checkbox"/> BUSINESS ANALYTICS I	3
	<input type="checkbox"/> FREE ELECTIVE	3		<input type="checkbox"/> CORE OPTION ▲	3
	<input type="checkbox"/> CORE FINE ART <sup>1</sup>	3		<input type="checkbox"/> FREE ELECTIVE	3
BUSI 2010	<input type="checkbox"/> CONTEMP ISSUES BUS ADMIN II	1			

## JUNIOR YEAR

	<u>FIRST SEMESTER</u>			<u>SECOND SEMESTER</u>	
ACCT 3110	<input type="checkbox"/> INTERMEDIATE ACCOUNTING I	3	ACCT 3120	<input type="checkbox"/> INTERMEDIATE ACCOUNTING II	3
ACCT 3210	<input type="checkbox"/> COST ACCOUNTING	3	ACCT 3510	<input type="checkbox"/> ACCOUNTING INFO SYSTEMS	3
ACCT 3310	<input type="checkbox"/> BUS. PROC. & INTERNAL CONTROLS	3	MNGT 3100	<input type="checkbox"/> PRINCIPLES OF MANAGEMENT	3
FINC 3610	<input type="checkbox"/> PRINCIPLES OF FINANCE	3	ACCT 4410	<input type="checkbox"/> INCOME TAX I	3
BUAL 2650/3600	<input type="checkbox"/> BUSINESS ANALYTICS II	3	MKTG 3310	<input type="checkbox"/> PRINCIPLES OF MARKETING	3
ACCT 3810	<input type="checkbox"/> PROFESSIONAL DEVELOPMENT IN ACCT	1			

## SENIOR YEAR

	<u>FIRST SEMESTER</u>			<u>SECOND SEMESTER</u>	
ACCT 4310	<input type="checkbox"/> AUDITING & ASSURANCE SERVICES	3		<input type="checkbox"/> ACCT ELECTIVE**	3
MNGT 4800	<input type="checkbox"/> STRATEGIC MANAGEMENT	3		<input type="checkbox"/> ACCT or BUSINESS ELECTIVE <sup>2</sup>	3
	<input type="checkbox"/> ACCT ELECTIVE <sup>2</sup>	3		<input type="checkbox"/> BUSINESS ELECTIVE (NON-ACCT) <sup>2</sup>	3
	<input type="checkbox"/> FREE ELECTIVE	3		<input type="checkbox"/> FREE ELECTIVE	3
	<input type="checkbox"/> FREE ELECTIVE	3		<input type="checkbox"/> FREE ELECTIVE	3
			UNIV 4AA0	<input type="checkbox"/> UNIVERSITY GRADUATION	0

**TOTAL: 123 CREDIT HOURS**

**Notes:**

- Auburn University requires a minimum 2.0 major GPA & a minimum 2.0 AU cumulative GPA to satisfy graduation requirements.
- Refer to the AU Bulletin at [bulletin.auburn.edu](http://bulletin.auburn.edu) for course descriptions, frequencies, and pre-requisite information.
- Students may have no more than 4 hours of PHED course work and may not repeat a course in which a grade of 'C' or better was earned.

1/2 See page two/three for a list of approved courses

3 HIST 1210/1220 can be taken in lieu of HIST 1010/1020

4 PHIL 1030 can be taken to satisfy the PHIL 1040/1020 Ethics requirement. See Available Substitutions on page two for conditions.

▲ Business students must complete all four courses in either Option 1 or Option 2 below. See page two for a list of approved courses.

**Option 1: 2 Literatures and 1 History**

- Core Literature I
- Core Literature II (from same series)
- HIST 1010 -OR- HIST 1020 <sup>3</sup>
- Core Social Science

**Option 2: 2 Histories and 1 Literature**

- HIST 1010 <sup>3</sup>
- HIST 1020 <sup>3</sup>
- Core Literature I or II
- Core Humanities

Major Courses	Grade	Major Courses	Grade
ACCT 3110		ACCT 4310	
ACCT 3120		ACCT 4410	
ACCT 3210		ACCT ELECTIVE	
ACCT 3310		ACCT ELECTIVE	
ACCT 3510		ACCT OR BUSINESS ELEC	
ACCT 3810			

## Choices for University Core Requirements

Students enrolled in the University Honors College may enroll in the Honors equivalents of any of the core options listed below.

### Core Literature options

If choosing "2 Literatures; 1 History" core option, the two Lit courses must be from the same series (2200 & 2210; 2230 & 2240; or 2250 & 2260).

- ENGL 2200 (World Literature I) – 3 hrs
- ENGL 2210 (World Literature II) – 3 hrs
- ENGL 2230 (British Literature I) – 3 hrs
- ENGL 2240 (British Literature II) – 3 hrs
- ENGL 2250 (American Literature I) – 3 hrs
- ENGL 2260 (American Literature II) – 3 hrs

### Core Fine Arts options

- ARCH 2600 (The Art of Architecture, Place, and Culture) – 3 hrs
- ARTS 1510 (Looking at Art: Approaches to Interpretation) – 3 hrs
- ARTS 1710 (Introduction to Art History I) – 3 hrs
- ARTS 1720 (Introduction to Art History II) – 3 hrs
- ARTS 1730 (Introduction to Art History III) – 3 hrs
- ENVD 2040 (Design, Invention and Society) – 3 hrs
- MUSI 2730 (Appreciation of Music) – 3 hrs
- MUSI 2740 (Survey of Popular Music) – 3 hrs
- MUSI 2750 (Music and Science) – 3 hrs
- MDIA 2350 (Introduction to Film Studies) – 3 hrs
- THEA 2010 (introduction to Theatre) – 3 hrs
- THEA 2020 (Aesthetics of Acting) – 3 hrs

### Core Humanities options

Required only for students choosing the "2 History; 1 Literature" core option.

- FLGC 1150 (Global Fluency and Awareness) – 3 hrs
- PHIL 1010 (Intro to Logic) – 3 hrs
- PHIL 1030 (Ethics & Health Sciences) – 3 hrs
- PHIL 1050 (Political Philosophy) – 3 hrs
- PHIL 1060 (Philosophy of East and West) – 3 hrs
- PHIL 1070 (Philosophy of Art, Value and Society) – 3 hrs
- PHIL 1080 (Intro to Philosophy of Religion) – 3 hrs
- PHIL 1090 (Philosophy of Race and Gender) – 3 hrs
- PHIL 1100 (Intro to Philosophy) – 3 hrs
- COMM 1000 (Public Speaking) – 3 hrs **Non-Marketing majors only**
- A 2<sup>nd</sup> Core Fine Arts class – 3 hrs
- A 2<sup>nd</sup> Literature class – 3 hrs
- ~HONR 1007 (Technology and Culture I) – 3 of 6 hrs
- ~HONR 1017 (Technology and Culture II) – 3 of 6 hrs

~ Only for students enrolled in the University Honors College

### Core Social Science options

Required only for students choosing the "2 Literatures; 1 History" core option.

Students who receive AP or high school dual enrollment core History credit must complete one of the following: ANTH 1000, GEOG 1010, PSYC 2010, or SOCY 1000

- ANTH 1000 (Intro to Anthropology) – 3 hrs
- GEOG 1010 (Global Geography) – 3 hrs
- POLI 1050 (Global Politics and Issues) – 3 hrs
- POLI 1090 (American Government) – 3 hrs
- PSYC 2010 (Intro to Psychology) – 3 hrs
- SOCY 1000 (Sociology: Global Perspectives) – 3 hrs
- SUST 2000 (Intro to Sustainability) – 3 hrs
- ~HONR 1007 (Technology and Culture I) – 3 of 6 hrs
- ~HONR 1017 (Technology and Culture II) – 3 of 6 hrs
- ~HONR 1027 (Sustainability and the Modern World I) – 3 hrs
- ~HONR 1037 (Sustainability and the Modern World II) – 3 hrs

~ Only for students enrolled in the University Honors College

### Core Lab Science options

All lab science options are 4 hours each (3 hours lecture plus 1 hour lab)

If the first Core Lab Science is:	Then the second Core Lab Science must be:
SCMH 1010	BIOL 1010*, GEOL 1100*, CHEM 1010*, CHEM 1030*, CHEM 1110*, PHYS 1000, PHYS 1150, PHYS 1500, or PHYS 1600
BIOL 1000*	BIOL 1010*
BIOL 1020* or BIOL 1027*	BIOL 1030* or BIOL 1037* <b>(NOTICE: THIS IS PRE-MED BIOLOGY!)</b>
CHEM 1010*	CHEM 1020*
CHEM 1030* or CHEM 1037*	CHEM 1040* or CHEM 1047* <b>(NOTICE: THIS IS PRE-MED CHEMISTRY!)</b>
CHEM 1110*	CHEM 1120* <b>(NOTICE: THIS IS ENGINEERING CHEMISTRY!)</b>
GEOL 1100*	GEOL 1110*
PHYS 1500	PHYS 1510
PHYS 1600	PHYS 1610 <b>(NOTICE: THIS IS ENGINEERING PHYSICS!)</b>

\* Must also register for accompanying lab

### Available Substitutions

- HIST 1210/1220 (Technology and Civilization I/II) can be substituted for HIST 1010/1020 to satisfy the core History option
- PHIL 1030 (Ethics & Health Sciences) can be taken to satisfy the PHIL 1020/1040 Ethics requirement. PHIL 1030 cannot be used to satisfy both the Ethics and Core Humanities requirements. It can be used to satisfy only one of these requirements.

## **Accountancy Major Notes**

- Accounting majors must take a minimum of 90 hours of non-accounting coursework. ACCT 2700 and ACCT 5700 are considered 'non-accounting' courses.
- All 3000-5000 level business courses require junior standing (60 hrs). MNGT 4800 requires senior standing (90 hrs).
- Any directed reading course or internship course must receive departmental approval prior to registration.
- ***Prerequisites and/or co-requisites for the courses below are enforced. Refer to the course listings in the [AU Bulletin](#) for information on course prerequisites.***

### **Required Accountancy Courses**

- ACCT 3110 Intermediate Accounting I *Pr. ACCT 2110 or ACCT 2117*
- ACCT 3120 Intermediate Accounting II *Pr. ACCT 3110*
- ACCT 3210 Cost Accounting *Pr. ACCT 2110 or ACCT 2117*
- ACCT 3310 Business Processes And Internal Controls *Pr./Cr. ACCT 3110*
- ACCT 3510 Accounting Information Systems *Pr. ACCT 3110*
- ACCT 3810 Professional Development In Accountancy *Pr./Cr. ACCT 3110*
- ACCT 4310 Auditing And Assurance Services *Pr. ACCT 3120) and ACCT 3310*
- ACCT 4410 Income Tax I *Pr. ACCT 3110*

### **Choices for Accountancy Electives**

- ACCT 4920 Accounting Internship  
***Students should complete ACCT 2110, ACCT 3110, ACCT 3120, ACCT 3510, ACCT 4310, and ACCT 4410 before enrolling in this course. Students must also seek departmental approval. Course can be taken for up to six hours.***
- ACCT 5130 Advanced Accounting Topics *Pr. ACCT 3120*
- ACCT 5420 Income Tax II *Pr. ACCT 4410*
- ACCT 5610 Governmental And Not-For-Profit Accounting *Pr. ACCT 3120*  
***This course is offered Fall and Spring Semesters only. Accounting interns (spring term of the senior year) should plan to take this course during the intern semester as it will be taught as a 'mini' term course.***

### **Choices for Business Electives**

- ACCT 5700 Advanced Business Law *Pr. ACCT 2700 or ACCT 2990*  
***This course is considered a non-accounting business elective and is open only to accounting majors***
- Any 3000-5000 level AVMG course except 3050, 4060, 4190, and 4810
- Any 3000-5000 level BUAL course
- Any 3000-5000 level ECON course
- Any 3000-5000 level ENFB course
- Any 3000-5000 level FINC course except 3010 and 3810
- Any 3000-5000 level HRMN course
- Any 3000-5000 level ISMN course
- Any 3000-5000 level MKTG course except 3010
- Any 3000-5000 level MNGT course except 3010, 3810 and 4600
- Any 3000-5000 level SCMN course except 3810

### **Business Capstone Course**

- MNGT 4800 Strategic Management *Pr. MKTG 3310, FINC 3610, and MNGT 3100 and senior standing*  
***Students who plan to intern during the spring semester of the senior year should complete MNGT 4800 during the fall semester of the senior year.***

**Raymond J. Harbert College of Business • Accountancy Curriculum Model**  
**Checklist Format**

**University Core Requirements – Choose Option 1 or 2 (42 Hours)**

<i>Option 1: 2 Literatures and 1 History</i>				<i>Option 2: 2 Histories and 1 Literature</i>			
<input type="checkbox"/>	ENGL 1100	English Composition I	3	<input type="checkbox"/>	ENGL 1100	English Composition I	3
<input type="checkbox"/>	ENGL 1120	English Composition II	3	<input type="checkbox"/>	ENGL 1120	English Composition II	3
<input type="checkbox"/>	MATH 1680	Business Calculus I	4	<input type="checkbox"/>	MATH 1680	Business Calculus I	4
<input type="checkbox"/>	_____	Core Lab Science I <sup>1</sup>	4	<input type="checkbox"/>	_____	Core Lab Science I <sup>1</sup>	4
<input type="checkbox"/>	_____	Core Lab Science II <sup>1</sup>	4	<input type="checkbox"/>	_____	Core Lab Science II <sup>1</sup>	4
<input type="checkbox"/>	_____	Core Fine Arts <sup>1</sup>	3	<input type="checkbox"/>	_____	Core Fine Arts <sup>1</sup>	3
<input type="checkbox"/>	PHIL 1020 or 1040	Ethics or Business Ethics <sup>4</sup>	3	<input type="checkbox"/>	PHIL 1020 or 1040	Ethics or Business Ethics <sup>4</sup>	3
<input type="checkbox"/>	ECON 2020	Microeconomics	3	<input type="checkbox"/>	ECON 2020	Microeconomics	3
<input type="checkbox"/>	ECON 2030	Macroeconomics	3	<input type="checkbox"/>	ECON 2030	Macroeconomics	3
<input type="checkbox"/>	_____	Core Literature I <sup>1</sup>	3	<input type="checkbox"/>	HIST 1010	World History I <sup>3</sup>	3
<input type="checkbox"/>	_____	Core Literature II <sup>1</sup>	3	<input type="checkbox"/>	HIST 1020	World History II <sup>3</sup>	3
<input type="checkbox"/>	HIST 1010 or 1020	World History I or II <sup>3</sup>	3	<input type="checkbox"/>	_____	Core Literature <sup>1</sup>	3
<input type="checkbox"/>	_____	Core Social Science <sup>1</sup>	<u>3</u>	<input type="checkbox"/>	_____	Core Humanities <sup>1</sup>	<u>3</u>
			<b>42</b>				<b>42</b>

**College Core Requirements (29 Hours)**

<input type="checkbox"/>	COMP 1000/3	PC Applications	2
<input type="checkbox"/>	BUSI 1010	Contemporary Issues in Business I	1
<input type="checkbox"/>	BUSI 2010	Contemporary Issues in Business II	1
<input type="checkbox"/>	BUSI 2100	Oral Communication for Business	1
<input type="checkbox"/>	ACCT 2700	Business Law	3
<input type="checkbox"/>	ACCT 2110	Financial Accounting	3
<input type="checkbox"/>	BUAL 2600	Business Analytics I	3
<input type="checkbox"/>	BUAL 2650	Business Analytics II	3
<input type="checkbox"/>	FINC 3610	Principles of Finance	3
<input type="checkbox"/>	MNGT 3100	Principles of Management	3
<input type="checkbox"/>	MKTG 3310	Principles of Marketing	3
<input type="checkbox"/>	MNGT 4800	Strategic Management	<u>3</u>
			<b>29</b>

**Major Requirements (31 Hours)**

<input type="checkbox"/>	ACCT 3110	Intermediate Accounting I	3
<input type="checkbox"/>	ACCT 3120	Intermediate Accounting II	3
<input type="checkbox"/>	ACCT 3210	Cost Accounting	3
<input type="checkbox"/>	ACCT 3310	Business Processes & Controls	3
<input type="checkbox"/>	ACCT 3510	Accounting Information Systems	3
<input type="checkbox"/>	ACCT 3810	Professional Development in Acct	1
<input type="checkbox"/>	ACCT 4310	Auditing & Assurance Services	3
<input type="checkbox"/>	ACCT 4410	Income Tax I	3
<input type="checkbox"/>	ACCT _____	Accounting Elective <sup>2</sup>	3
<input type="checkbox"/>	ACCT _____	Accounting Elective <sup>2</sup>	3
<input type="checkbox"/>	_____	Accounting or Business Elective <sup>2</sup>	<u>3</u>
			<b>31</b>

**Supporting Requirements (3 Hours)**

<input type="checkbox"/>	_____	Business (non-ACCT) elective <sup>2</sup>	<u>3</u>
			<b>3</b>

**Free Electives (18 Hours)**

<input type="checkbox"/>	_____	_____
<input type="checkbox"/>	_____	_____
<input type="checkbox"/>	_____	_____
<input type="checkbox"/>	_____	_____
<input type="checkbox"/>	_____	_____
<input type="checkbox"/>	_____	_____
<input type="checkbox"/>	_____	_____
<input type="checkbox"/>	_____	_____
<input type="checkbox"/>	_____	_____

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