

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	COMM 1000	<input type="checkbox"/> PUBLIC SPEAKING	3
	<input type="checkbox"/> CORE LAB SCIENCE I ¹	4		<input type="checkbox"/> CORE LAB SCIENCE II ¹	4
BUSI 1010	<input type="checkbox"/> PROFESSIONAL DEVELOPMENT IN BUS I	1		<input type="checkbox"/> CORE FINE ART ¹	3

SOPHOMORE YEAR

<u>FIRST SEMESTER</u>		<u>SECOND SEMESTER</u>			
ACCT 2700	<input type="checkbox"/> BUSINESS LAW	3	ACCT 2110	<input type="checkbox"/> FINANCIAL ACCOUNTING	3
ECON 2020	<input type="checkbox"/> MICROECONOMICS	3	ECON 2030	<input type="checkbox"/> MACROECONOMICS	3
BUAL 2600	<input type="checkbox"/> BUSINESS ANALYTICS I	3	BUAL 2650	<input type="checkbox"/> BUSINESS ANALYTICS II	3
	<input type="checkbox"/> CORE OPTION ▲	3		<input type="checkbox"/> CORE OPTION ▲	3
SCMN 2150	<input type="checkbox"/> OPS: MNGT OF BUSINESS PROCESSES	2	CTCT 3250	<input type="checkbox"/> INFORMATION ANALYSIS	3
BUSI 2010	<input type="checkbox"/> PROFESSIONAL DEVELOPMENT IN BUS 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 3530	<input type="checkbox"/> ACCOUNTING ANALYTICS**	3
ACCT 3520	<input type="checkbox"/> ACCOUNTING INFO SYSTEMS**	3	ACCT 4410	<input type="checkbox"/> INCOME TAX	3
ACCT 3810	<input type="checkbox"/> PROFESSIONAL DEVELOPMENT IN ACCT	1	MKTG 3310	<input type="checkbox"/> PRINCIPLES OF MARKETING	3
FINC 3610	<input type="checkbox"/> PRINCIPLES OF FINANCE	3	MNGT 3100	<input type="checkbox"/> PRINCIPLES OF MANAGEMENT	3
ISMN 2140	<input type="checkbox"/> INTRO TO INFO SYSTEMS MNGT	2		<input type="checkbox"/> FREE ELECTIVE	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 ² (*ACCT 5610)	3	
MNGT 4800	<input type="checkbox"/> STRATEGIC MANAGEMENT	3	<input type="checkbox"/> ACCT or BUSI ELECTIVE ² (*ACCT 4920)	3	
	<input type="checkbox"/> ACCT ELECTIVE ² (*ACCT 5420)	3	<input type="checkbox"/> BUSINESS ELECTIVE ² (*ACCT 5700)	3	
BUSI 4010	<input type="checkbox"/> PROFESSIONAL DEVELOPMENT IN BUS IV	1	<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 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.

* Suggested Elective; see advisor for details ** New course name/number; see info on page 3

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

▲ 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 I¹
- Core Literature II (from same series)¹
- HIST 1010 -OR- HIST 1020³
- Core Social Science¹

Option 2: 2 Histories and 1 Literature

- HIST 1010³
- HIST 1020³
- Core Literature I or II¹
- Core Humanities¹

Major Course	Grade	Major Course	Grade
ACCT 2110		ACCT 4310	
ACCT 3110		ACCT 4410	
ACCT 3120		ACCT ELEC	
ACCT 3210		ACCT ELEC	
ACCT 3520		ACCT/BUS ELEC	
ACCT 3810			
31 Major Hours			

Free Electives

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; 2250 & 2260; or 2270 & 2280).

- 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
- ENGL 2270 (African American Literature I) – 3hrs
- ENGL 2280 (African American Literature II) – 3hrs

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 1610 (Introduction to Art History) – 3 hrs
- ENVD 2040 (Design, Invention and Society) – 3 hrs
- INDD 1120 (Industrial Design in Modern Society) – 3hrs
- 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

One Core Humanities course is required only for students choosing the "2 History; 1 Literature" core option.

- COUN 2000 (Living & Communicating in a Diverse Society) – 3 hrs
 - FLGC 1150 (Global Fluency and Awareness) – 3 hrs
 - PHIL 1010 (Intro to Logic) – 3 hrs
 - PHIL 1020 (Intro to Ethics) – 3 hrs
 - PHIL 1030 (Ethics & Health Sciences) – 3 hrs
 - PHIL 1040 (Business Ethics) – 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
 - PHIL 1110 (Ethics and Science) – 3 hrs
 - PHIL 1120 (Intro to Environmental Ethics) – 3 hrs
 - RELG 1040 (Western Religions) – 3 hrs
 - RELG 1050 (Eastern Religions) – 3 hrs
 - UNIV 2710 (Human Odyssey) – 3 hrs
 - A 2nd Core Fine Arts class – 3 hrs
 - A 2nd Core Literature class – 3 hrs
 - ~HONR 1007 (Technology and Culture I) – 3 hrs
- ~ Only for students enrolled in the University Honors College

Core Social Science options

One Core Social Science course is required only for students choosing the "2 Literatures; 1 History" core option.

- AFRI 2000 (Intro to Africana Studies) – 3 hrs
 - AGECE 1000 (Global Issues in Food, Ag, Dev, & Envi) – 3 hrs
 - ANTH 1000 (Intro to Anthropology) – 3 hrs
 - COUN 2000 (Living & Communicating in a Diverse Society) – 3 hrs
 - GEOG 1010 (Global Geography) – 3 hrs
 - GSHS 2000 (Global Studies in Human Sciences) – 3 hrs
 - POLI 1050 (Global Politics and Issues) – 3 hrs
 - POLI 1090 (American Government) – 3 hrs
 - PSYC 2010 (Intro to Psychology) – 3hrs
 - NATR 2050 (People and the Environment) – 3 hrs
 - SOCY 1000 (Sociology: Global Perspectives) – 3 hrs
 - SOCY 1100 (Current Issues in Race and Ethics) – 3 hrs
 - SUST 2000 (Intro to Sustainability) – 3 hrs
 - ~HONR 1007 (Technology and Culture I) – 3 hrs
 - ~HONR 1027 (Sustainability and the Modern World I) – 3 hrs
 - ~HONR 1037 (Sustainability and the Modern World II) – 3 hrs
 - UNIV 2720 (Human Odyssey II) – 3 hrs
- ~ Only for students enrolled in the University Honors College

Core Lab Science options

Students must complete one of the following 2-course options, plus labs.

The 2 courses should NOT be taken together during the same semester.

- SCMH 1010 & BIOL 1010 (Concepts of Science & Survey of Life)
- SCMH 1010 & CSES 1010 (Concepts of Science & Soils and Life)
- SCMH 1010 & CSES 1020 (Concepts of Science & Crops and Life)
- SCMH 1010 & CHEM 1010 (Concepts of Science & Survey of Chemistry I)
- SCMH 1010 & GEOL 1100 (Concepts of Science & Dynamic Earth)
- SCMH 1010 & PHYS 1000 (Concepts of Science & Foundations of Physics)
- SCMH 1010 & PHYS 1150 (Concepts of Science & Astronomy)
- SCMH 1010 & PHYS 1500 (Concepts of Science & General Physics I)
- BIOL 1000 & BIOL 1010 (Intro to Biology & Survey of Life)
- CHEM 1010 & CHEM 1020 (Survey of Chemistry I & Survey of Chemistry II)
- CSES 1010 & CSES 1020 (Soils and Life & Crops and Life) – can be taken out of sequence
- GEOL 1100 & GEOL 1110 (Dynamic Earth & Earth and Life Through Time)
- PHYS 1500 & PHYS 1510 (General Physics I & General Physics II)

STOP! Additional options: **WARNING** – These options are NOT recommended for Harbert students since they are primarily structured for Science & Engineering students.

- BIOL 1020 & BIOL 1030
- BIOL 1020 & BIOL 1010
- CHEM 1030 & CHEM 1040
- CHEM 1110 & CHEM 1020
- PHYS 1600 & PHYS 1610
- SCMH 1010 & PHYS 1600
- SCMH 1010 & CHEM 1030
- SCMH 1010 & CHEM 1110

Available Substitutions

- HIST 1210/1220 (Technology and Civilization I/II) can be substituted for HIST 1010/1020 to satisfy the core History option

Accountancy Major Notes

- Please note that the online ACCT courses are limited to students accepted to a special online program.
- 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
- ACCT 3120 Intermediate Accounting II Pr. ACCT 3110 grade of C or better
- ACCT 3210 Cost Accounting Pr. ACCT 2110
- ACCT 3520 Accounting Information Systems Pr./Cr. ACCT 3110; formerly ACCT 3310**
- ACCT 3530 Accounting Analytics Pr. ACCT 3110 and CTCT 3250; Pr./Cr. ACCT 3520; formerly ACCT 3510**
- ACCT 3810 Professional Development In Accountancy Pr./Cr. ACCT 3110 and BUSI 2010
- ACCT 4310 Auditing And Assurance Services Pr. ACCT 3120 and ACCT 3520
- ACCT 4410 Income Tax I Pr. ACCT 3110

Choices for Accountancy Electives

- ACCT 4920 Accounting Internship
Internship opportunity with an accounting firm, corporation, or governmental entity. **Students should complete ACCT 2110, ACCT 3110, ACCT 3120, ACCT 3530, ACCT 4310, and ACCT 4410 before enrolling in this course. Requires departmental approval. Course can be taken twice for up to six hours credit.**
- ACCT 5130 Advanced Accounting Topics Pr. ACCT 3120
Emphasis on advanced accounting topics including business combinations, foreign currency transactions, derivatives, and other advanced financial topics. **This course is offered in Fall Semesters only.**
- ACCT 5420 Income Tax II Pr. ACCT 4410
Tax accounting for individuals, partnerships, corporations, estates, and trusts. Extensive use of a tax-service program.
- ACCT 5610 Governmental And Not-For-Profit Accounting Pr. ACCT 3120
Accounting for governmental and not-for-profit entities. Focus on effective use of resources. **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 spring intern semester as it will be taught in a 'mini' term format.**
- ACCT 4140 Special Topics In Accounting Pr. ACCT 3120
A study of current issues in accounting theory and practice. Topics include regulations and economic and technological developments. **This course is offered Summer Semester only through an abroad program and requires departmental approval.**

Choices for Business Electives

- ACCT 5700 Advanced Business Law Pr. ACCT 2700
Legal principles concerning secured transactions, bankruptcy, trusts and estates, partnership law, property, corporations, accountant's legal liability, and negotiable instruments. **This course is considered a non-accounting business elective and is open only to Accounting majors. 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 spring intern semester as it will be taught in a 'mini' term format.**
- Any 3000-5000 level BUAL course except 3010
- 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 except 3010
- Any 3000-5000 level MKTG course except 3010
- Any 3000-5000 level MNGT course except 3010 and 3810
- 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 by the fall semester of the senior year.