

ACCOUNTING (BS)

Innovation and Entrepreneurship

The Bachelor of Science (BS) in Accounting degree program is designed to prepare graduates for a variety of careers in public, corporate, governmental, non-profit, or small business accounting. If desired, program graduates are well-prepared to seek numerous professional certifications including as a Certified Public Accountant (CPA) or Certified Management Accountant (CMA). Graduates of the Accounting program possess vital technical, analytical, and decision-making skills and knowledge for entry into the accounting profession, while also having the background needed to advance into high-level financial management positions.

Interested in a career in public accounting? The BS in Accounting program has recently been revised to align with the 2024 CPA Evolution ensuring that students are eligible to sit for the multi-part series of exams upon graduation with their undergraduate degree. The BS in Accounting program can be paired with the one-year Master of Business Administration (MBA) with a Graduate Certificate in Accounting program allowing students to earn both degrees in only five years. Upon earning both degrees, students will have met the 150-credit hour requirement for licensure in most states. *Note: CPA licensing requirements vary from state to state. Students should review the specific state requirements for where they seek licensure or consult with their academic advisor.*

All baccalaureate business degree programs offered are nationally accredited by the Association of Collegiate Business Schools and Programs (ACBSP).

Degree Requirements

ACCOUNTING, Bachelor of Science (120 credits)

The Bachelor of Science in Accounting degree program is designed to prepare graduates for many careers in industry, public, governmental or non-profit accounting. Students are encouraged to seek certification as a management accountant (CMA) or as a public accountant (CPA) upon graduation. Graduates of the Accounting program are well prepared for entry into the accounting profession and also have the background needed to advance into high-level management and finance positions. *Note: CPA licensing requirements vary from state to state. Students should review the specific state requirements for where they seek licensure or consult with their academic advisor. All baccalaureate business degree programs offered are nationally accredited by the Association of Collegiate Business Schools and Programs (ACBSP).*

Course	Title	Credits
Business Common Component		
BUS 1100	Introduction to Marketing and Sales	4
BUS 1200	Business Law and Ethics (DICO)	4
BUS 1300	Digital Information Technologies (TECO)	4
BUS 1400	Principles of Economics (GACO)	4
BUS 2000	Financial & Managerial Accounting	4
BUS 2100	Introduction to Finance	2
BUS 2200	Management and Decision Making	4
BUS 2300	Business Writing and Presenting (WRCO)	4
Major Requirements		
ACC 3112	Intermediate Accounting I	4
ACC 3122	Intermediate Accounting II	4

ACC 3142	Cost Accounting	4
ACC 3170	Income Taxes	4
ACC 4122	Advanced Accounting	4
ACC 4180	Auditing Theory & Practice	4
MGM 4900	Strategy & Sustainable Competitive Advantage	4
or ACC 4888	Accounting Internship	

Major Electives

Choose two from the following: 8

ECN 4100	Money and Banking	
FIN 3200	Corporate Finance	
FIN 3400	Investment Principles	
FIN 4300	Professional Financial Planning	
LAW 4200	Commercial and Consumer Law	

Business Electives

Choose 8 credits of ACC, BU, BUS, DAT, EC, ECN, ENT, FIN, LAW, MGM, MKT, SAL, SM 3000+ level courses 8

Mathematics Foundations

MA 2210 Finite Math with Business Statistics (QRCO) 4

Quantitative Reasoning in the Discipline Connection

ACC 4100 Accounting Info Systems and Analytics (QRCO,TECO) 4

General Education (<https://coursecatalog.plymouth.edu/general-education/>)

EN 1400 Composition 4

IS 1115 Tackling a Wicked Problem 4

CTDI (<https://coursecatalog.plymouth.edu/general-education/#CTDI>) 3-4

PPDI (<https://coursecatalog.plymouth.edu/general-education/#PPDI>) 3-4

SIDI (<https://coursecatalog.plymouth.edu/general-education/#SIDI>) 3-4

SSDI (<https://coursecatalog.plymouth.edu/general-education/#SSDI>) 3-4

Directions (choose from CTDI, PPDI, SIDI, SSDI) (<https://coursecatalog.plymouth.edu/general-education/>)¹ 4-8

INCP (<https://coursecatalog.plymouth.edu/general-education/#INCP>) 0-4

WECO (<https://coursecatalog.plymouth.edu/general-education/#WECO>) 3-4

Free Electives	2-3
Total Credits	120

¹ Directions should total 20 credits (unless the major has a waiver for a specific Direction).

Recommended Course Sequence

Check all course descriptions for prerequisites before planning course schedule. Course sequence is suggested but not required.

To complete the bachelor's degree in 4 years, you must successfully complete a minimum of 15 credits each semester or have a plan to make up credits over the course of the 4 years. For example, if you take 14 credits one semester, you need to take 16 credits in another semester. Credits completed must count toward your program requirements (major, option, minor, certificate, general education or free electives).

Course	Title	Credits
Year One		
EN 1400	Composition	4
IS 1115	Tackling a Wicked Problem	4
MA 2210	Finite Math with Business Statistics (QRCO)	4
BUS 1100	Introduction to Marketing and Sales	4
BUS 1200	Business Law and Ethics (DICO)	4
BUS 1300	Digital Information Technologies (TECO)	4
BUS 1400	Principles of Economics (GACO)	4
CTDI (https://coursecatalog.plymouth.edu/general-education/#CTDI)	Creative Thought Direction	3-4
Credits		31-32

Year Two		
BUS 2000	Financial & Managerial Accounting	4
BUS 2100	Introduction to Finance	2
BUS 2200	Management and Decision Making	4
BUS 2300	Business Writing and Presenting (WRCO)	4
Directions (choose from CTDI, PPDI, SIDI, SSDI) (https://coursecatalog.plymouth.edu/general-education/) ¹		3-4
PPDI (https://coursecatalog.plymouth.edu/general-education/#PPDI)	Past and Present Direction	3-4
SSDI (https://coursecatalog.plymouth.edu/general-education/#SSDI)	Self and Society Direction	3-4
SIDI (https://coursecatalog.plymouth.edu/general-education/#SIDI)	Scientific Inquiry Direction	3-4
Credits		26-30

Year Three		
ACC 3112	Intermediate Accounting I	4
ACC 3122	Intermediate Accounting II	4
ACC 3142	Cost Accounting	4

ACC 3170	Income Taxes	4
ECN/FIN/LAW Electives		8
INCP (https://coursecatalog.plymouth.edu/general-education/#INCP)	Integrated Capstone	3-4
Directions (choose from CTDI, PPDI, SIDI, SSDI) (https://coursecatalog.plymouth.edu/general-education/)		3-4

Credits		30-32
Year Four		
ACC 4100	Accounting Info Systems and Analytics (QRCO,TECO)	4
ACC 4122	Advanced Accounting	4
ACC 4180	Auditing Theory & Practice	4
MGM 4900 or ACC 4888	Strategy & Sustainable Competitive Advantage or Accounting Internship	4
BUS 3000/4000 level Business elective		8
Directions (choose from CTDI, PPDI, SIDI, SSDI) (https://coursecatalog.plymouth.edu/general-education/)		3-4
WECO (https://coursecatalog.plymouth.edu/general-education/#WECO)	Wellness Connection	3-4
Free Electives		2-3
Credits		32-35
Total Credits		120

¹ Directions should total 20 credits (unless the major has a waiver for a specific Direction).

Learning Outcomes

Mastery of Technical Accounting Knowledge: Program graduates will demonstrate a comprehensive understanding of fundamental accounting principles including financial reporting, individual and business taxation, cost accounting, the theory and practice of auditing, accounting information systems, governmental and non-profit accounting, and the impact of data analytics on the field.

Proficiency in Relevant Tools and Technology: Program graduates will be proficient in using modern accounting tools and software to work with and analyze data enabling them to easily adapt to and support organizations in their adoption of emerging technologies bolstering productivity in the workplace.

Possession of Critical Thinking and Decision-Making Skills: Program graduates will possess vital critical thinking and decision-making skills resulting from continuous practice throughout the curriculum allowing them to accurately and effectively interpret, analyze, and communicate financial information in support of organizational goals.

Awareness of Ethics and Personal Accountability: Program graduates will command a strong awareness of the importance of ethical practice, professional integrity, and individual accountability and its impact on compliance with generally accepted accounting principles, organizational sustainability, personal reputation, and career longevity.

Career Pathways

Graduates of the Plymouth State BS in Accounting program are prepared for a variety of careers in public, corporate, governmental, non-profit, or small business accounting in roles such as a tax accountant, auditor, cost accountant, forensic accountant/fraud examiner, comptroller/CFO, or budget/financial analyst. Students can go on to work for public accounting firms, public or private corporations, local, state, or federal governments, non-profit organizations or charities, or support their own or someone else's small business endeavors.