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 professional certification as a Certified Public Accountant (CPA), Certified Management Accountant (CMA), Certified Fraud Examiner (CFE), or alternative. 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.

Explore various career pathways in accounting. Our updated degree requirements allow students the flexibility and choice to pursue various career pathways within the field of accounting. These new career pathways include the following:

- **Public Practice Pathway** (supports students interested in pursuing a CPA credential)
- **Fraud, Forensic, and Information Technology Pathway** (supports students interested in pursuing a CFE credential)
- **Private, Governmental, and Nonprofit Pathway** (supports students interested in pursuing a CMA credential)

Further, our program updates provide students with the ability to pair their accounting major with a variety of potential minors that align with their career pathway including Communications, Psychology, Criminal Justice, Cybersecurity, Computing, Information Technology, Economics, and Data Analytics.

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 minimum currently required for CPA licensure in most states. *Note: CPA licensing requirements vary from state to state and are subject to change. 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

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 professional certification as a Certified Public Accountant (CPA), Certified Management Accountant (CMA), Certified Fraud Examiner (CFE), or alternative. 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 minimum currently required for CPA licensure in many states. *Note: CPA licensing requirements vary from state to state and are subject to change. 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 2200	Management and Decision Making	4
BUS 2300	Business Writing and Presenting (WRCO)	4
BUS 3000	Financial Management	4
Business Capstone Course		
MGM 4900	Strategy & Sustainable Competitive Advantage	4
Accounting Major Requirements		
ACC 3112	Intermediate Accounting I	4
ACC 3122	Intermediate Accounting II	4
ACC 3142	Cost Accounting	4
ACC 3170	Federal Taxation	4
ACC 4100	Accounting Info Systems and Analytics (QRCO,TECO)	4
ACC 4180	Auditing Theory & Practice	4
Accounting Elective Requirements		
Choose (12) credits from the following, at least (8) must be ACC:		12
ACC 3050	Accounting with QuickBooks	
ACC 3100	Fraud and Forensic Accounting	
ACC 4110	Governmental and Nonprofit Accounting	
ACC 4122	Advanced Accounting	
ACC 4888	Accounting Internship	
ACC 4170	Advanced Federal Taxation	
LAW 4200	Commercial and Consumer Law	
ANY CJ, CS, CY, DAT, or LAW course 3@,4@		
Finance/Economics Requirements		
Choose (8) credits of FIN or ECN 3000+ level courses.		8
Pathways-HoME General Education		
IS 1115	Tackling a Wicked Problem	4
Writing Foundation Course:		
EN 1400	Composition	4
Quantitative Foundation:		
MA 2210	Finite Math with Business Statistics (QRCO)	4

Pathway Certificate (https://coursecatalog.plymouth.edu/general-education/) *		15-16
Additional Pathway Credits (0 if in major)		0-9
IS 4220	Signature Project (INCO,INCP)	4
Free Electives		**8-9**
Total Credits		**120**

* To complete the Pathways HoME General Education program, a student must complete 24 credits of Pathways courses, including those that lead to a Pathways Certificate. 15-16 credits of a Pathway Certificate must be in a single Pathway skill and must include at-least 8 credits of upper-division courses. Students may complete the remaining 8-9 credits with Pathway classes taken inside the major (double-counting) or outside of it. Students in this major may earn multiple Pathway Certificates; **one must be a Pathway other than Coordinating Organizations and Quantitative Inquiry.**

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
Pathway Course (https://coursecatalog.plymouth.edu/general-education/)		3-4
	Credits	**31-32**
Year Two		
BUS 2000	Financial & Managerial Accounting	4
BUS 2200	Management and Decision Making	4
BUS 2300	Business Writing and Presenting (WRCO)	4
BUS 2400	Financial Management	4
Pathway Course (https://coursecatalog.plymouth.edu/general-education/)		3-4
Pathway Course (https://coursecatalog.plymouth.edu/general-education/)		3-4
Pathway Course (https://coursecatalog.plymouth.edu/general-education/)		3-4
Pathway Course (https://coursecatalog.plymouth.edu/general-education/)		3-4
	Credits	**28-32**
Year Three		
ACC 3112	Intermediate Accounting I	4
ACC 3122	Intermediate Accounting II	4
ACC 3142	Cost Accounting	4
ACC 3170	Federal Taxation	4
ECN/FIN Focus		4
INCP (https://coursecatalog.plymou general-education/ #INCP)	Integrated Capstone	4
Pathway Course (https://coursecatalog.plymouth.edu/general-education/)		3-4
Pathway Course (https://coursecatalog.plymouth.edu/general-education/)		3-4
	Credits	**30-32**
Year Four		
Free Electives		2-3
ACC Focus Area		8
Pathways Focus Area		8
MGM 4900 or ACC 4888	Strategy & Sustainable Competitive Advantage or Accounting Internship	4
ACC 4100	Accounting Info Systems and Analytics (QRCO,TECO)	4
Electives		5-8
	Credits	**31-35**
	Total Credits	**120**

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 interpret, analyze, and communicate financial information in support of organizational goals accurately and effectively.

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.