

ACCOUNTING MAJOR

Learning Goals and Outcomes

Goal 1: Students will acquire strong functional knowledge of accounting, auditing and taxation. (Functional knowledge)

Outcome 1.1: Students will be able to demonstrate an understanding of the concepts and theories of generally accepted accounting principles (GAAP)

Outcome 1.2: Students will be able to demonstrate knowledge of financial statements, including the purpose, content and presentation methods and disclosure in reports

Outcome 1.3: Students will be able to demonstrate knowledge of generally accepted auditing standards (GAAS) and US income tax compliance procedures

Goal 2: Students will develop an awareness of, and an appreciation for, the professional responsibilities and ethical issues related to the field of accountancy. (Professional Responsibilities/Ignatian Tradition)

Outcome 2.1: Students will be able to demonstrate an ability to identify ethical issues in accounting, auditing and taxation matters

Outcome 2.2: Students will be able to demonstrate knowledge of the legal, ethical and regulatory environment of accounting, auditing and taxation

Outcome 2.3: Students will be able to demonstrate and ability to ethically employ information technology

Outcome 2.4: Students will be able to demonstrate and understanding of the importance of the accounting discipline in maintaining high standards of integrity in business and commercial activities and the need that fidelity in reporting has for orderly financial market operations.

Goal 3: Students will develop the competence to critical analyze accounting, auditing, and taxation issues. (Critical Thinking)

Outcome 3.1: Students will be able to demonstrate a superior ability to analyze financial statements from a user/investor perspective.

Outcome 3.2: Students will be able to demonstrate an ability to design, implement and evaluate accounting information systems for internal use in data gathering and control.

Goal 4: Students will be competent in communicating in the language of accounting, auditing, and taxation. (Communication)

Outcome 4.1: Students will exhibit competence in developing clear, effectively written documents which highlight accounting, auditing, or taxation activities.

Outcome 4.2: Students will be able to communicate clearly and effectively in composing and delivering oral presentations to a targeted audience.

Requirements

Cornerstone Core Curriculum Requirements

Consist of 14 core and 2 overlay requirements. See below for additional detailed information on each of these requirements.

Code	Title	Hours
First Year Course Requirements		
ENG 101	Craft of Language	3
World History Course Area		3
Philosophy Requirements		
Either Level One or Level Two (but not both) – must be Ethics designated. If approved, philosophy courses may count for a student's Writing Intensive overlay. Students may not double-count the same course as Philosophy Level Two and as a Mission Overlay course.		
Philosophy Level One		3
Philosophy Level Two		3
Theology & Religious Studies Requirements		
If approved, Theology & Religious Studies courses may count for a student's Writing Intensive overlay. Students may not double-count the same course as CCC Theology and as a Mission Overlay course.		
Theology		3
Religious Studies		3
Diversity & INT 151 Requirements		
A student's Diversity course may not count for any other CCC course area requirement or as their Mission Overlay course. If approved, Diversity courses may count for a student's Writing Intensive Overlay requirement. INT 151 may not count for any other CCC requirements. This course must be taken in the first two years		
Diversity		3
INT 151	Inequality in American Society	1
Math & Natural Science Requirements		
If approved, Math & Natural Science Requirements may count toward overlay requirements.		
Mathematics		3-4
Natural Science		4
Social Science Requirement		3
If approved, such Social Science Requirement may count toward a student's overlay requirements.		
Non-Native Language Requirement		3-4
A single Non-Native Language course may not count as an overlay course but a second language course fulfills a student's Mission Overlay requirement.		
Literature Requirement		3
If approved, Literature courses may count toward a student's overlay requirements.		
Fine and Performing Arts, Creativity, and Design Requirement		3
If approved, Fine and Performing Arts, Creativity, and Design courses may count toward a student's overlay requirements.		
Overlay Requirements		
Writing-Intensive		3

If approved, Writing-Intensive courses may double count as major courses, minor courses, electives, or as any CCC course area requirement except for the first-year courses (World History and Rhetoric and Composition).

Mission-Overlay 3

Mission Overlay courses may double count as major courses, minor courses, elective courses, or any of the following CCC course areas: Fine and Performing Arts, Creativity, and Design, Literature, Mathematics, Natural Science, or Social Science.

Total Hours 47-49

Business Foundation

Code	Title	Hours
ACC 101	Concepts of Financial Acct	3
ACC 102	Managerial Accounting	3
DSS 100	Excel Competency	1
DSS 200	AI in Business	3
DSS 210	Business Statistics	3
DSS 220	Business Analytics	3
ECN 102	Introductory Economics Macro	3
FIN 200	Intro to Finance ¹	3
or FIN 225	Fund of Quantitative Finance	
MGT 110	Essent'ls of Organizational Beh	3
or MGT 120	Essentials of Management	
MGT 360	Legal Environment of Business	3
MKT 201	Principles of Marketing	3
BUS 495	Business Strategy	3
Total Hours		34

¹ ECN 101 is a prerequisite for FIN 200 and may count towards the Cornerstone Core Curriculum Social Science requirement.

Major Requirements

Code	Title	Hours
ACC 205	Fin Acc Info Sys I	3
ACC 206	Fin Acc Info Sys II	3
ACC 307	Fin Acc Info Sys III	3
ACC 315	Federal Income Taxation	3
ACC 317	Auditing & Assurance Services	3
ACC 423	Accounting Control Systems	3
One additional upper division accounting course		3
Calculus (will count for CCC: Mathematics)		3-4
MAT 120	Precalculus	
MAT 123	Differential Calculus	
MAT 155	Fundamentals of Calculus	
MAT 161	Calculus I	
Total Hours		24-25

¹ In order for a student to declare a major in accounting or remain in the major, a grade of C (2.0) or better must be earned in both ACC 101, Concepts of Financial Accounting, and ACC 102, Managerial Accounting.

Free Electives

Five to nine courses. Graduation requires 120 credits. Any credits necessary to reach that number outside of the CCC and major requirements are considered free electives.

Typical Course Sequence

Course	Title	Hours
First Year		
Fall		
ACC 101	Concepts of Financial Acct	3
DSS 100	Excel Competency	1
MGT 110	Essent'ls of Organizational Beh	3
or MGT 120	or Essentials of Management	
ECN 101	Introductory Economics Micro	3
Non-Native Language		3-4
World History		3
Hours		16-17
Spring		
ACC 102	Managerial Accounting	3
Theology		3
ENG 101	Craft of Language	3
ECN 102	Introductory Economics Macro	3
MAT 120	Precalculus	3
or MAT 123	or Differential Calculus	
or MAT 155	or Fundamentals of Calculus	
or MAT 161	or Calculus I	
INT 151	Inequality in American Society	1
Hours		16
Sophomore		
Fall		
ACC 205	Fin Acc Info Sys I	3
DSS 200	AI in Business	3
DSS 210	Business Statistics	3
Philosophy Level One		3
Free Elective		3
Hours		15
Spring		
ACC 206	Fin Acc Info Sys II	3
DSS 220	Business Analytics	3
Diversity		3
FIN 200	Intro to Finance	3
or FIN 225	or Fund of Quantitative Finance	
Philosophy Level Two		3
Hours		15
Junior		
Fall		
ACC 307	Fin Acc Info Sys III	3
MKT 201	Principles of Marketing	3
MGT 360	Legal Environment of Business	3
Free Electives		6
Hours		15
Spring		
ACC 315	Federal Income Taxation	3
ACC 317	Auditing & Assurance Services	3
Natural Science		4
Free Electives		6
Hours		16
Senior		
Fall		
Any upper-level ACC course		3
Religious Studies		3

Fine & Performing Arts, Design & Creativity	3
Free Electives	6
Hours	15
Spring	
BUS 495 Business Strategy	3
ACC 423 Accounting Control Systems	3
Literature	3
Free Electives	3-6
Hours	12-15
Total Hours	120-124

CPA Information

CPA Information for Accounting

Students who intend to enter a career in professional public accounting practice should discuss program planning needed with their faculty advisor as early as possible in their academic studies in the Department. Additional detail about the Department's program and careers in accounting can be found on the University's web site at <https://www.sju.edu/departments/accounting> (<https://www.sju.edu/departments/accounting/>).

Click here for more information on the Masters of Science in Professional Accountancy. (<https://academiccatalog.sju.edu/business/accounting/ms-professional-accounting/>)