

ACCOUNTING (ACC) 552

301 State Farm Hall of Business

(309) 438-7651

<https://Business.IllinoisState.edu/accounting>

Chairperson: Deborah Lynn Seifert

General Department Information

The mission of the Department of Accounting is to provide high-quality, student-centered educational programs for students preparing for professional careers in accounting and information systems; to support research and other scholarly activities consistent with these programs; and to perform service activities for the Department, the College of Business, the University, and other organizations consistent with these programs. In addition, our mission includes establishing relationships with outside organizations that support our programs, students, and faculty. Providing introductory and other courses in accounting and information systems to non-major students, as a service to other departments within the College and University, is also fundamental to our mission.

The goals of the Department of Accounting are as follows:

1. Our first priority is to develop student potential through high quality pedagogy and educational experiences.
2. Our second priority is to perform applied, basic, and instructional research that complements our educational programs.
3. Our third priority is to participate in internal and external service activities which complement our educational programs and research activities, and build partnerships with key constituencies.

The curriculum is designed to provide students with the common body of knowledge established by the accounting profession for those entering the profession.

The Department of Accounting offers a 120-hour Bachelor of Science (B.S.) with a major in Accountancy and a 150-hour combined Bachelor of Science and Master of Professional Accountancy (B.S./M.P.A.) degrees. Both programs are described below. The B.S. has five sequences of study: Accounting Information Systems, Business Analytics, Business Information Systems, Career Specialty, and Financial Accounting. The B.S./M.P.A. has two sequences: Accountancy and Information Systems and Professional Accountancy. Each sequence is intended to provide its graduates with the necessary foundation for a successful career, including the ability to pass professional examinations.

Students should select a sequence based upon their interests and career goals. Department advisors and faculty members are available to counsel students as they make this decision.

Courses completed in the Department of Accounting at this University with grades below C will not count toward the graduation requirements of either the Accountancy Major or Minor, but all grades of D, F, and WX in Accounting courses at this University will be included in computing the cumulative GPA.

Honors Program Requirements

The Department offers honors work in the different departmental programs to majors who have fulfilled the general requirements for participation in the University Honors Program and completed 60 semester hours with a cumulative Illinois State University GPA of 3.30 (A= 4.00) and a 3.50 GPA in Accounting courses. Students

interested in the program should see the departmental advisor. Requirements for honors in the Accounting Honors Program are available in the departmental office. Further details about the University Honors program are available at <https://Honors.IllinoisState.edu>.

Program Admission Requirements for New and Continuing Students

All majors in the Department of Accounting must meet the academic, admission, and transfer requirements of the College of Business. Non-majors must have the prerequisites, including the specific number of hours, to enroll in courses in the Department. Certain courses are restricted to Accountancy majors only.

Admission to this academic program is limited and is based on space availability and the competitiveness of the applicant pool. Factors that may be considered include, but are not limited to: courses completed, cumulative GPA, hours completed, personal interview or written statement, and samples of work completed. For additional information on minimum requirements for admission and the application and selection process, visit IllinoisState.edu/Majors or contact the undergraduate advisor for the intended major.

Students considering the separate Master of Science in Accountancy degree program should apply to Graduate School early in their senior year. Students who previously have completed a baccalaureate degree outside of Accounting should consider applying directly into the Master of Science in Accountancy program.

Also refer to the Structure of Business Programs section of the Undergraduate Catalog. <https://illinoisstate.edu/catalog/>

Accountancy Programs**Major in Accountancy**

Degree Offered: B.S.

After completing the 100-level Business Core courses, the Accountancy major must complete ACC 230 and 231 with a minimum B/C grade combination between these two courses. Prerequisites for ACC 230 and 231 require a minimum B/C grade combination of ACC 131 and 132.

In addition, an Accountancy major must complete requirements under one of the following sequences: Accounting Information Systems, Business Analytics, Business Information Systems, Career Specialty, and Financial Accounting. Descriptions of each sequence follow.

Accounting Business Analytics

This sequence is designed to provide entry-level accountants with information systems and technology skills as required for our separate accounting department accreditation by the Association to Advance Collegiate Schools of Business (AACSB). This sequence will also prepare accountants to be critical business users of information technology in a business analytics context and an evaluator of information systems.

Accounting Information Systems Sequence

This sequence is designed to provide entry-level accountants with information systems and technology skills and competencies as recommended by the International Federation of Accountants (IFAC). This sequence would prepare accountants to be a user of information technology and an evaluator of information systems (e.g., internal or external auditor).

Business Analytics Sequence

This sequence is designed to provide entry-level accountants with information systems and technology skills and competencies as recommended by the International Federation of Accountants (IFAC). This sequence would prepare accountants to be a user of information technology and an evaluator of Information systems (e.g., internal or external auditor).

Business Information Systems Accounting Sequence

This sequence is designed to prepare students for entry level accounting positions requiring significant training in Business Information Systems. This preparation is particularly valuable in accounting consulting positions, certain auditing positions, and in many progressive industrial positions.

Career Specialty Sequence

This sequence allows Accountancy majors to design a plan of study that meets their career goals. Students may elect up to 12 hours in another specialized area with advice and approval of academic advisors and Department Chair.

Financial Accounting Sequence

This sequence is designed to meet the minimum formal accounting-content requirements for a student to sit for the Certified Public Accountant (CPA) examination. Students in this sequence may also prepare to sit for the Certified Management Accountant (CMA) examination and/or the Certified Internal Auditor (CIA) examination.

Integrated Bachelor of Science (B.S.) Master of Professional Accountancy (M.P.A.)

Degrees offered: B.S./ M.P.A.

The integrated B.S./M.P.A. Degrees program is primarily oriented toward preparation for professional careers in accounting. Two sequences are offered: (1) Accountancy and Information Systems, and (2) Professional Accountancy. Both sequences permit graduates to meet minimum education requirements to sit for the Uniform Certified Public Accountant (CPA) Examination in Illinois. The Accountancy and Information Systems sequence permits students to emphasize study of information systems related to accounting and other business fields more than the Professional Accountancy sequence, which permits students to study further in such areas as taxation, auditing, financial accounting, managerial accounting, financial management, and information systems.

The 150-hour B.S./M.P.A. program generally includes 30 hours of graduate coursework. Successful completion of the integrated program will culminate by granting simultaneously both B.S. and M.P.A. degrees. The B.S./M.P.A. integrated program is designed for students wishing to complete both degrees at Illinois State University. The program is not designed to admit students who have already completed a bachelor's degree.

Students must successfully apply for continuance in the B.S./M.P.A. program in their junior year (after 60 semester hours). Graduate admission would take place after the student has completed approximately 90 hours. Students will be admitted who meet graduate entrance requirements, which include satisfactory performance on the Graduate Management Admission Test (GMAT), their previous academic performance, and other evidence of their ability to successfully complete the program. Admission timing is very important to successfully complete the program so students should regularly consult with their Accounting undergraduate or graduate advisor.

Accountancy and Information Systems Sequence

Professional Accountancy Sequence

- 3 hours from: 400-level business electives chosen from outside the accounting discipline (includes ACC 471 and 482 if not already counted towards the core requirement)
- All 300-level courses must be approved in advance by the Department of Accounting graduate director. A minimum of 18 semester hours must be taken at the 400-level.

NOTE: Students in either sequence who wish to enhance their chances of passing the CPA examination should include in their plan of study the following advanced accounting courses: ACC 330, 334, 336, and 337.

Requirements for CPA Examination

Academic requirements to sit for the CPA examination in Illinois include (1) 150 semester hours of college coursework, and (2) a baccalaureate or higher degree, including at least 30 semester hours in accounting at the undergraduate and/or graduate level with at least one course each in financial accounting, auditing, taxation, and management accounting and at least 24 semester hours in business courses (other than accounting) at the undergraduate and/or graduate level. Students graduating with a baccalaureate degree must obtain two credit hours in accounting research, two credit hours in business communication, and three credit hours in business ethics. Students should consult their academic advisor for additional guidance on completing the research, communication, and ethics educational requirements.

Students planning to sit for the CPA examination are advised to complete, at a minimum, the Financial Accounting Sequence of the Accountancy B.S. program. Students should also give serious consideration to completing one or more of the following formal programs of study before leaving the Illinois State campus to begin their professional careers: The Bachelor of Science/Master of Professional Accountancy Program described above, a Master of Science degree in Accountancy, a Master of Business Administration degree, or one of the other sequences of the Accountancy B.S. (the Accounting Information Systems Sequence, the Business Information Systems Sequence, or the Career Specialty Sequence). Each sequence is 12 hours beyond the Financial Accounting Sequence. Additional information concerning the 150-hour requirement, including recommended areas of coursework for students not pursuing an B.S./M.P.A., M.S., or M.B.A. degree, is available from the academic advisors.

Minor in Accountancy

- 21 hours in Accounting required
- Required courses: ACC 131, 132, 231, 232
- 9 elective hours in Accounting courses approved by a departmental advisor
- These courses must be completed with a grade of C or better. A minimum B/C combination is required between ACC 131 and ACC 132 to continue with the Accountancy minor.

Repetition of Courses in Accounting: The College of Business only allows students to repeat a course once. Students who earn a “W” grade in either attempt must apply for permission to complete a third enrollment.

Major in Business Information Systems

Degree Offered: B.S.

NOTE: Program admission, graduation requirements and program admission standards for the Business Information Systems degree are the same as those that apply to all students in the College of Business. See College of Business section of this *Undergraduate Catalog*.

Accounting—BIS Business Analytics Sequence

This sequence is designed to allow Business Information Systems (BIS) Majors to choose a sequence in Business Analytics. The BIS Business Analytics sequence will enable students to become aware, comprehend, explore and manage significant issues confronting the field of Business Analytics from a multi-disciplinary perspective. Students can expect to be immersed in Business Analytics research, resources, cases, tools, techniques from industry and academia alike.

Accounting Courses:

<https://coursefinder.illinoisstate.edu/directory/acc/>

All Courses:

<https://coursefinder.illinoisstate.edu/directory/>

MAJOR IN ACCOUNTING

ACCOUNTING BUSINESS ANALYTICS, (B.S.)

General Education (39 credit hours)

Refer to the General Education section of the Undergraduate Catalog for a complete list of General Education requirements and courses.

Communication and Composition (2 courses required)

- _____ 3 COM 110 Communication as Critical Inquiry
 _____ 3 ENG 101 or ENG 101A10 Composition as Critical Inquiry

Mathematics (1 course required)

Please see major requirements for mathematics options.

Natural Science/Natural Science Alternatives (2 courses required)

Students must complete 1 course from 2 different sciences.

United States Traditions (1 course required)

Individuals & Civic Life (1 course required)

Fine Arts (1 course/3 credit hours required)***

Humanities (1 course required)***

Language in the Humanities (1 course required)***

Quantitative Reasoning for B.S. (1 course required)

- _____ 3 MQM 100 Statistical Reasoning

Science, Math, & Technology (1 course required)

Social Sciences (1 course required)***

Exempt for College of Business majors

Additional Graduation Requirements

_____/120 minimum total credit hours

_____/42 minimum senior college hours

AMALI requirement

***certain courses in General Education fulfill the AMALI requirement
 See the AMALI Requirement section of the catalog or the Course Finder website for a list of courses.

B.S. Science, Math, & Technology (1 course required)

See the B.S.—SMT Requirement section of the catalog or the Course Finder website for a list of courses.

- _____ 3 FIL 240 Business Finance

Major (min. 76 credit hours)‡

- _____ 3 ACC 131 Financial Accounting (P: 12+ earned hours)
 _____ 3 ACC 132 Managerial Accounting (P: ACC 131)
 _____ 3 ACC 270 Information Systems in Organizations (P: 167 & 168 or equivalent; ACC 132 or conc. reg.; ECO 101, 102; MAT 120; MQM 100 or ECO 138 or POL 138 or PSY 138)
 _____ 3 ACC 230 Cost & Management Accounting (P: ACC 132 and MAT 121; minimum B/C combination between ACC 131 and 132)
 _____ 3 ACC 231 Intermediate Accounting I (P: ACC 132; minimum B/C combination between ACC 131 and 132)
 _____ 3 ACC 232 Intermediate Accounting II (P: C or better in ACC 231)
 _____ 3 ACC 233 Federal Income Taxation (P: C or better in ACC 131)
 _____ 3 ACC 235 Auditing (P: minimum B/C combination between ACC 230 and 231)
 _____ 3 ACC 261 Business Systems Analysis (P: MS COMP)
 _____ 3 ACC 263 Accounting Information Systems (P: MS COMP)
 _____ 3 ACC 271 Introduction To Business Analytics (P: MS COMP or ACC 167 and 168 or equivalent)
 _____ 3 ACC 353 Forensic Analytics (P: ACC 263)
 _____ 3 BUS 100 Enterprise
 _____ 0 BUS 285 Business Fundamentals Exam (P: conc. reg. in MQM 385)
 _____ 3 ECO 101 Principles of Microeconomics
 _____ 3 ECO 102 Principles of Macroeconomics
 _____ 3 ENG 145A13 Writing for Business & Government Organizations† (P: ENG 101)
 _____ 3 FIL 185 Legal, Ethical, & Social Environment of Business (P: ECO 101 and 102 (may be taken conc) or 103 ; 15+ earned hours)
 _____ 3 FIL 240 Business Finance (P: ACC 132; MQM 100 or ECO 138 or POL 138 or PSY 138; ECO 101, 102)
 _____ 3 MKT 230 Introduction to Marketing Management (P: ECO 101 and 102; or ECO 103)
 _____ 3 MQM 100 Statistical Reasoning† (P: MAT 120, 121, 144, or 145)
 _____ 3 MQM 220 Business Organization & Management (P: ECO 101 or 103)
 _____ 3 MQM 227 Operations Management (P: 167 & 168 or equivalent; ACC 132; ECO 101, 102; MAT 120; MQM 100 or ECO 138 or POL 138 or PSY 138)
 _____ 3 MQM 385 Organizational Strategy (P: ACC 166 or 270; FIL 185 & 240; MQM 220 & MQM 227 or conc. reg.; MKT 230; all with C or better; conc. reg. in BUS 285)

Take 1 of the following courses:

- _____ 3 ACC 366 Advanced Business Data Management (P:ACC 261)
 _____ 3 ACC 371 Intermediate Business Analytics (P: ACC 271, MS COMP or ACC 167 and 168 or equivalent)

Take 1 of the following courses:

- _____ 4 MAT 121 Applied Calculus (P: C or better in MAT 119 & 120)
 _____ 4 MAT 145 Calculus I (P: C or better in MAT 144 or placement)

Choose 1 of the following Microsoft Competency options:

- _____ 1/1 ACC 167 Electronic Spreadsheet Usage **AND** ACC 168 Internet & Presentation Tools
 _____ 3 IT 150 Using Microcomputer Productivity Tools
 _____ 0 College administered competency exams

† Please consult with your academic advisor regarding standard substitutions.

‡ Enrollment in 200-level business courses requires 60 completed semester hours. Enrollment in 300-level business courses requires 75 completed semester hours.

Accounting Courses:

<https://coursefinder.illinoisstate.edu/directory/acc/>

All Courses: <https://coursefinder.illinoisstate.edu/directory/>

MAJOR IN ACCOUNTING ACCOUNTING BUSINESS ANALYTICS, (B.S.)

Transfer Students

Illinois Articulation Initiative (min. 37 credit hours)

To be eligible for IAI, at least one transfer course must have been articulated to an IAI core requirement. Refer to the Undergraduate Catalog for a complete list of IAI courses and policies.

Communication and Composition (3 courses required)

A grade of C or better required in ENG 101 and 145 or equivalents

- _____ 3 C2 900 COM 110 Communication as Critical Inquiry
- _____ 3 C1 900 ENG 101 or ENG 101A10 Composition as Critical Inquiry
- _____ 3 C1 901 ENG 145A13 Writing for Business & Gov Organizations

Mathematics (1 course required)

Please see major requirements for mathematics options

- _____ 4 M1 900 MAT 121 Applied Calculus
- _____ OR M1 900-1 MAT 145 Calculus I

Physical & Life Sciences (2 courses/7-8 hours required)

Students must complete 1 life science and 1 physical science course; at least 1 course must have a lab.

Humanities & Fine Arts (3 courses required)

At least 1 humanities and 1 fine arts course required

Social & Behavioral Sciences (3 courses required)

2 different disciplines must be represented

- _____ 3 S3 901 Macroeconomics
- _____ 3 S3 902 Microeconomics

Additional Graduation Requirements

_____/120 minimum total credit hours

_____/42 minimum senior college hours

AMALI requirement

See the AMALI Requirement section of the catalog or the Course Finder website for a list of courses.

B.S. Science, Math, & Technology (1 course required)

See the B.S.—SMT Requirement section of the catalog or the Course Finder website for a list of courses.

- _____ 3 FIL 240 Business Finance

Major (min. 76 credit hours)†

- _____ 3 ACC 131 Financial Accounting (P: 12+ earned hours)
- _____ 3 ACC 132 Managerial Accounting (P: ACC 131)
- _____ 3 ACC 270 Information Systems in Organizations (P: 167 & 168 or equivalent; ACC 132 or conc. reg.; ECO 101, 102; MAT 120; MQM 100 or ECO 138 or POL 138 or PSY 138)
- _____ 3 ACC 230 Cost & Management Accounting (P: ACC 132 and MAT 121; minimum B/C combination between ACC 131 and 132)
- _____ 3 ACC 231 Intermediate Accounting I (P: ACC 132; minimum B/C combination between ACC 131 and 132)
- _____ 3 ACC 232 Intermediate Accounting II (P: C or better in ACC 231)
- _____ 3 ACC 233 Federal Income Taxation (P: C or better in ACC 131)
- _____ 3 ACC 235 Auditing (P: minimum B/C combination between ACC 230 and 231)
- _____ 3 ACC 261 Business Systems Analysis (P: MS COMP)
- _____ 3 ACC 263 Accounting Information Systems (P: MS COMP)
- _____ 3 ACC 271 Introduction To Business Analytics (P: MS COMP or ACC 167 and 168 or equivalent)
- _____ 3 ACC 353 Forensic Analytics (P: ACC 263)
- _____ 3 BUS 100 Enterprise
- _____ 0 BUS 285 Business Fundamentals Exam (P: conc. reg. in MQM 385)
- _____ 3 ECO 101 Principles of Microeconomics
- _____ 3 ECO 102 Principles of Macroeconomics
- _____ 3 ENG 145A13 Writing for Business & Government Organizations† (P: ENG 101)
- _____ 3 FIL 185 Legal, Ethical, & Social Environment of Business (P: ECO 101 and 102 (may be taken conc) or 103 ; 15+ earned hours)
- _____ 3 FIL 240 Business Finance (P: ACC 132; MQM 100 or ECO 138 or POL 138 or PSY 138; ECO 101, 102)
- _____ 3 MKT 230 Introduction to Marketing Management (P: ECO 101 and 102; or ECO 103)
- _____ 3 MQM 100 Statistical Reasoning† (P: MAT 120, 121, 144, or 145)
- _____ 3 MQM 220 Business Organization & Management (P: ECO 101 or 103)
- _____ 3 MQM 227 Operations Management (P: 167 & 168 or equivalent; ACC 132; ECO 101, 102; MAT 120; MQM 100 or ECO 138 or POL 138 or PSY 138)
- _____ 3 MQM 385 Organizational Strategy (P: ACC 166 or 270; FIL 185 & 240; MQM 220 & MQM 227 or conc. reg.; MKT 230; all with C or better; conc. reg. in BUS 285)

Take 1 of the following courses:

- _____ 3 ACC 366 Advanced Business Data Management (P: ACC 261)
- _____ 3 ACC 371 Intermediate Business Analytics (P: ACC 271, MS COMP or ACC 167 and 168 or equivalent)

Take 1 of the following courses:

- _____ 4 MAT 121 Applied Calculus (P: C or better in MAT 119 & 120)
- _____ 4 MAT 145 Calculus I (P: C or better in MAT 144 or placement)

Choose 1 of the following Microsoft Competency options:

- _____ 1/1 ACC 167 Electronic Spreadsheet Usage AND ACC 168 Internet & Presentation Tools
- _____ 3 IT 150 Using Microcomputer Productivity Tools
- _____ 0 College administered competency exams

† Please consult with your academic advisor regarding standard substitutions.

‡ Enrollment in 200-level business courses requires 60 completed semester hours. Enrollment in 300-level business courses requires 75 completed semester hours.

Accounting Courses:

<https://coursefinder.illinoisstate.edu/directory/acc/>

All Courses: <https://coursefinder.illinoisstate.edu/directory/>

MAJOR IN ACCOUNTING**ACCOUNTING INFORMATION SYSTEMS SEQUENCE
(B.S.)****General Education (39 credit hours)**

Refer to the General Education section of the Undergraduate Catalog for a complete list of General Education requirements and courses.

Communication and Composition (2 courses required)

- _____ 3 COM 110 Communication as Critical Inquiry
 _____ 3 ENG 101 or ENG 101A10 Composition as Critical Inquiry

Mathematics (1 course required)

Please see major requirements for mathematics options.

Natural Science/Natural Science Alternatives (2 courses required)

Students must complete 1 course from 2 different sciences.

United States Traditions (1 course required)**Individuals & Civic Life (1 course required)****Fine Arts (1 course/3 credit hours required)*******Humanities (1 course required)*******Language in the Humanities (1 course required)*******Quantitative Reasoning for B.S. (1 course required)**

- _____ 3 MQM 100 Statistical Reasoning

Science, Math, & Technology (1 course required)**Social Sciences (1 course required)*****

Exempt for College of Business majors

Additional Graduation Requirements

_____/120 minimum total credit hours

_____/42 minimum senior college hours

AMALI requirement

***certain courses in General Education fulfill the AMALI requirement
 See the AMALI Requirement section of the catalog or the Course Finder website for a list of courses.

B.S. Science, Math, & Technology (1 course required)

See the B.S.—SMT Requirement section of the catalog or the Course Finder website for a list of courses.

- _____ 3 FIL 240 Business Finance

Major (min. 74 credit hours)‡

- _____ 3 ACC 131 Financial Accounting (P: 12+ earned hours)
 _____ 3 ACC 132 Managerial Accounting (P: ACC 131)
 _____ 3 ACC 230 Cost & Management Accounting (P: ACC 132 and MAT 121; minimum B/C combination between ACC 131 and 132)
 _____ 3 ACC 231 Intermediate Accounting I (P: ACC 132; minimum B/C combination between ACC 131 and 132)
 _____ 3 ACC 232 Intermediate Accounting II (P: C or better in ACC 231)
 _____ 3 ACC 233 Federal Income taxation (P: C or better in ACC 131)
 _____ 3 ACC 235 Auditing (P: minimum B/C combination between ACC 230 and 231)
 _____ 3 ACC 260 Computer Programming for Business (P: MS COMP)
 _____ 3 ACC 261 Business Systems Analysis (P: MS COMP)
 _____ 3 ACC 263 Accounting Information Systems (P: MS COMP)
 _____ 3 ACC 270 Information Systems in Organizations (P: 167 & 168 or equivalent; ACC 132 or conc. reg.; ECO 101, 102; MAT 120; MQM 100 or ECO 138 or POL 138 or PSY 138)
 _____ 3 ACC 271 Introduction to Business Analytics (P: MS COMP or ACC 167 & 168 or equivalent) or 368 Developing Business Application Systems
 _____ 3 ACC 353 Forensic Analytics (P: ACC 263)
 _____ 3 BUS 100 Enterprise
 _____ 0 BUS 285 Business Fundamentals Exam (P: conc. reg. in MQM 385)
 _____ 3 ECO 101 Principles of Microeconomics
 _____ 3 ECO 102 Principles of Macroeconomics
 _____ 3 ENG 145A13 Writing for Business & Government Organizations† (P: ENG 101)
 _____ 3 FIL 185 Legal, Ethical, & Social Environment of Business (P: ECO 101 and 102 (may be taken conc) or 103 ; 15+ earned hours)
 _____ 3 FIL 240 Business Finance (P: ACC 132; ECO 101 and 102; MQM 100 or ECO 138 or POL 138 or PSY 138)
 _____ 3 MKT 230 Introduction to Marketing Management (P: ECO 101 and 102 or ECO 103)
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 _____ 3 MQM 220 Business Organization & Management (P: ECO 101 or 103)
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MAJOR IN ACCOUNTING**ACCOUNTING INFORMATION SYSTEMS SEQUENCE****(B.S.), Transfer Students****Illinois Articulation Initiative (min. 37 credit hours)**

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Communication and Composition (3 courses required)

A grade of C or better required in ENG 101 and 145 or equivalents

- _____ 3 C2 900 COM 110 Communication as Critical Inquiry
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Mathematics (1 course required)

Please see major requirements for mathematics options

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At least 1 humanities and 1 fine arts course required

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 _____ _____
 _____ _____

Social & Behavioral Sciences (3 courses required)

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_____ _____

Additional Graduation Requirements

_____/120 minimum total credit hours

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 _____ 3 ACC 233 Federal Income taxation (P: C or better in ACC 131)
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 _____ 3 ACC 260 Computer Programming for Business (P: MS COMP)
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BUSINESS INFORMATION SYSTEMS ACCOUNTING SEQUENCE, (B.S.)

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Humanities (1 course required)***

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- _____ 3 MQM 100 Statistical Reasoning

Science, Math, & Technology (1 course required)

Social Sciences (1 course required)***

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- _____ 3 FIL 240 Business Finance

Major (min. 74 credit hours)‡

- _____ 3 ACC 131 Financial Accounting (P: 12+ earned hours)
 _____ 3 ACC 132 Managerial Accounting (P: ACC 131)
 _____ 3 ACC 230 Cost & Management Accounting (P: ACC 132 and MAT 121; minimum B/C combination between ACC 131 and 132)
 _____ 3 ACC 231 Intermediate Accounting I (P: ACC 132; minimum B/C combination between ACC 131 and 132)
 _____ 3 ACC 232 Intermediate Accounting II (P: C or better in ACC 231)
 _____ 3 ACC 233 Federal Income taxation (P: C or better in ACC 131)
 _____ 3 ACC 235 Auditing (P: minimum B/C combination between ACC 230 and 231)
 _____ 3 ACC 260 Computer Programming for Business (P: MS COMP)
 _____ 3 ACC 261 Business Systems Analysis (P: Microsoft COMP)
 _____ 3 ACC 263 Accounting Information Systems (P: MS COMP)
 _____ 3 ACC 270 Information Systems in Organizations (P: 167 & 168 or equivalent; ACC 132 or conc. reg.; ECO 101, 102; MAT 120; MQM 100 or ECO 138 or POL 138 or PSY 138)
 _____ 3 ACC 362 Advanced Business Systems Analysis (P: ACC 261 & 368)
 _____ 3 ACC 368 Developing Business Application Systems (P: ACC 260 and 261 or conc. reg.)
 _____ 3 BUS 100 Enterprise
 _____ 0 BUS 285 Business Fundamentals Exam (P: conc. reg. in MQM 385)
 _____ 3 ECO 101 Principles of Microeconomics
 _____ 3 ECO 102 Principles of Macroeconomics
 _____ 3 ENG 145A13 Writing for Business & Government Organizations† (P: ENG 101)
 _____ 3 FIL 185 Legal, Ethical, & Social Environment of Business (P: ECO 101 and 102 (may be taken conc) or 103; 15+ earned hours)
 _____ 3 FIL 240 Business Finance (P: ACC 132; MQM 100 or ECO 138 or POL 138 or PSY 138; ECO 101 and 102)
 _____ 3 MKT 230 Introduction to Marketing Management (P: ECO 101 and 102; or 103)
 _____ 3 MQM 100 Statistical Reasoning† (P: MAT 120, 121, 144, or 145)
 _____ 3 MQM 220 Business Organization & Management (P: ECO 101 or 103)
 _____ 3 MQM 227 Operations Management (P: ACC 167 & 168 or equivalent; ACC 132; ECO 101 and 102; MAT 120; MQM 100 or ECO 138 or POL 138 or PSY 138)
 _____ 3 MQM 385 Organizational Strategy (P: ACC 166 or 270; FIL 185 & 240; MQM 220 & MQM 227 or conc. reg.; MKT 230; all with C or better; conc. reg. in BUS 285)

Take 1 of the following courses:

- _____ 4 MAT 121 Applied Calculus (P: C or better in MAT 119 & 120)
 _____ 4 MAT 145 Calculus I (P: C or better in MAT 144 or placement)

Choose 1 of the following Microsoft Competency options:

- _____ 1/1 ACC 167 Electronic Spreadsheet Usage AND ACC 168 Internet & Presentation Tools
 _____ 3 IT 150 Using Microcomputer Productivity Tools
 _____ 0 College administered competency exams

† Please consult with your academic advisor regarding standard substitutions.

‡ Enrollment in 200-level business courses requires 60 completed semester hours. Enrollment in 300-level business courses requires 75 completed semester hours.

Accounting Courses:

<https://coursefinder.illinoisstate.edu/directory/acc/>

All Courses: <https://coursefinder.illinoisstate.edu/directory/>

MAJOR IN ACCOUNTING

BUSINESS INFORMATION SYSTEMS ACCOUNTING SEQUENCE, (B.S.) Transfer Students

Illinois Articulation Initiative (minimum 37 credit hours)

To be eligible for IAI, at least one transfer course must have been articulated to an IAI core requirement. Refer to the Undergraduate Catalog for a complete list of IAI courses and policies.

Communication and Composition (3 courses required)

A grade of C or better required in ENG 101 and 145 or equivalents

- _____ 3 C2 900 COM 110 Communication as Critical Inquiry
- _____ 3 C1 900 ENG 101 or ENG 101A10 Composition as Critical Inquiry
- _____ 3 C1 901 ENG 145A13 Writing for Business & Gov Organizations

Mathematics (1 course required)

Please see major requirements for mathematics options

- _____ 4 M1 900 MAT 121 Applied Calculus
- _____ OR M1 900-1 MAT 145 Calculus I

Physical & Life Sciences (2 courses/7-8 hours required)

Students must complete 1 life science and 1 physical science course; at least 1 course must have a lab.

Humanities & Fine Arts (3 courses required)

At least 1 humanities and 1 fine arts course required

Social & Behavioral Sciences (3 courses required)

2 different disciplines must be represented.

- _____ 3 S3 901 Macroeconomics
- _____ 3 S3 902 Microeconomics

Additional Graduation Requirements

_____/120 minimum total credit hours

_____/42 minimum senior college hours

AMALI requirement

See the AMALI Requirement section of the catalog or the Course Finder website for a list of courses.

B.S. Science, Math, & Technology (1 course required)

See the B.S.—SMT Requirement section of the catalog or the Course Finder website for a list of courses.

- _____ 3 FIL 240 Business Finance

Major (min. 74 credit hours)†

- _____ 3 ACC 131 Financial Accounting (P: 12+ earned hours)
- _____ 3 ACC 132 Managerial Accounting (P: ACC 131)
- _____ 3 ACC 230 Cost & Management Accounting (P: ACC 132 and MAT 121; minimum B/C combination between ACC 131 and 132)
- _____ 3 ACC 231 Intermediate Accounting I (P: ACC 132; minimum B/C combination between ACC 131 and 132)
- _____ 3 ACC 232 Intermediate Accounting II (P: C or better in ACC 231)
- _____ 3 ACC 233 Federal Income taxation (P: C or better in ACC 131)
- _____ 3 ACC 235 Auditing (P: minimum B/C combination between ACC 230 and 231)
- _____ 3 ACC 260 Computer Programming for Business (P: MS COMP)
- _____ 3 ACC 261 Business Systems Analysis (P: Microsoft COMP)
- _____ 3 ACC 263 Accounting Information Systems (P: MS COMP)
- _____ 3 ACC 270 Information Systems in Organizations (P: 167 & 168 or equivalent; ACC 132 or conc. reg.; ECO 101, 102; MAT 120; MQM 100 or ECO 138 or POL 138 or PSY 138)
- _____ 3 ACC 362 Advanced Business Systems Analysis (P: ACC 261 & 368)
- _____ 3 ACC 368 Developing Business Application Systems (P: ACC 260 and 261 or conc. reg.)
- _____ 3 BUS 100 Enterprise
- _____ 0 BUS 285 Business Fundamentals Exam (P: conc. reg. in MQM 385)
- _____ 3 ECO 101 Principles of Microeconomics
- _____ 3 ECO 102 Principles of Macroeconomics
- _____ 3 ENG 145A13 Writing for Business & Government Organizations† (P: ENG 101)
- _____ 3 FIL 185 Legal, Ethical, & Social Environment of Business (P: ECO 101 and 102 (may be taken conc) or 103 ; 15+ earned hours)
- _____ 3 FIL 240 Business Finance (P: ACC 132; MQM 100 or ECO 138 or POL 138 or PSY 138; ECO 101 and 102)
- _____ 3 MKT 230 Introduction to Marketing Management (P: ECO 101 and 102; or 103)
- _____ 3 MQM 100 Statistical Reasoning† (P: MAT 120, 121, 144, or 145)
- _____ 3 MQM 220 Business Organization & Management (P: ECO 101 or 103)
- _____ 3 MQM 227 Operations Management (P: ACC 167 & 168 or equivalent; ACC 132; ECO 101 and 102; MAT 120; MQM 100 or ECO 138 or POL 138 or PSY 138)
- _____ 3 MQM 385 Organizational Strategy (P: ACC 166 or 270; FIL 185 & 240; MQM 220 & MQM 227 or conc. reg.; MKT 230; all with C or better; conc. reg. in BUS 285)

Take 1 of the following courses:

- _____ 4 MAT 121 Applied Calculus (P: C or better in MAT 119 & 120)
- _____ 4 MAT 145 Calculus I (P: C or better in MAT 144 or placement)

Choose 1 of the following Microsoft Competency options:

- _____ 1/1 ACC 167 Electronic Spreadsheet Usage AND ACC 168 Internet & Presentation Tools
- _____ 3 IT 150 Using Microcomputer Productivity Tools
- _____ 0 College administered competency exams

† Please consult with your academic advisor regarding standard substitutions.

‡ Enrollment in 200-level business courses requires 60 completed semester hours. Enrollment in 300-level business courses requires 75 completed semester hours.

Accounting Courses:

<https://coursefinder.illinoisstate.edu/directory/acc/>

All Courses: <https://coursefinder.illinoisstate.edu/directory/>

MAJOR IN ACCOUNTING CAREER SPECIALTY SEQUENCE (B.S.)

General Education (39 credit hours)

Refer to the General Education section of the Undergraduate Catalog for a complete list of General Education requirements and courses.

Communication and Composition (2 courses required)

- _____ 3 COM 110 Communication as Critical Inquiry
_____ 3 ENG 101 or ENG 101A10 Composition as Critical Inquiry

Mathematics (1 course required)

Please see major requirements for mathematics options.

Natural Science/Natural Science Alternatives (2 courses required)

Students must complete 1 course from 2 different sciences.

United States Traditions (1 course required)

Individuals & Civic Life (1 course required)

Fine Arts (1 course/3 credit hours required)***

Humanities (1 course required)***

Language in the Humanities (1 course required)***

Quantitative Reasoning for B.S. (1 course required)

- _____ 3 MQM 100 Statistical Reasoning

Science, Math, & Technology (1 course required)

Social Sciences (1 course required)***

Exempt for College of Business majors

Additional Graduation Requirements

_____/120 minimum total credit hours

_____/42 minimum senior college hours

AMALI requirement

***certain courses in General Education fulfill the AMALI requirement
See the AMALI Requirement section of the catalog or the Course Finder website for a list of courses.

B.S. Science, Math, & Technology (1 course required)

See the B.S.—SMT Requirement section of the catalog or the Course Finder website for a list of courses.

- _____ 3 FIL 240 Business Finance

A student's plan of specialized study for the Career Specialty Sequence must be: developed in the semester following successful completion of ACC 230 and ACC 231; approved by the Department Chair; cannot include more than 6 hours of Accounting electives; will not include courses already completed before approval of the plan of study.

Major (76 credit hours)†‡

- _____ 3 ACC 131 Financial Accounting (P: 12+ earned hours)
_____ 3 ACC 132 Managerial Accounting (P: ACC 131)
_____ 3 ACC 230 Cost & Management Accounting (P: ACC 132 and MAT 121; minimum B/C combination between ACC 131 and 132)
_____ 3 ACC 231 Intermediate Accounting I (P: ACC 132; minimum B/C combination between ACC 131 and 132)
_____ 3 ACC 232 Intermediate Accounting II (P: C or better in ACC 231)
_____ 3 ACC 233 Federal Income taxation (P: C or better in ACC 131)
_____ 3 ACC 235 Auditing (P: minimum B/C combination between ACC 230 and 231)
_____ 3 ACC 263 Accounting Information Systems (P: MS COMP)
_____ 3 ACC 270 Information Systems in Organizations (P: 167 & 168 or equivalent; ACC 132 or conc. reg.; ECO 101, 102; MAT 120; MQM 100 or ECO 138 or POL 138 or PSY 138)
_____ 3 BUS 100 Enterprise
_____ 0 BUS 285 Business Fundamentals Exam (P: conc. reg. in MQM 385)
_____ 3 ECO 101 Principles of Microeconomics
_____ 3 ECO 102 Principles of Macroeconomics
_____ 3 ENG 145A13 Writing for Business & Government Organizations† (P: ENG 101)
_____ 3 FIL 185 Legal, Ethical, & Social Environment of Business (P: ECO 101 and 102 (may be taken conc) or 103; 15+ earned hours)
_____ 3 FIL 240 Business Finance (P: ACC 132; MQM 100 or ECO 138 or POL 138 or PSY 138; ECO 101 and 102)
_____ 3 MKT 230 Introduction to Marketing Management (P: ECO 101 and 102 or 103)
_____ 3 MQM 100 Statistical Reasoning† (P: MAT 120, 121, 144, or 145)
_____ 3 MQM 220 Business Organization & Management (P: ECO 101 or 103)
_____ 3 MQM 227 Operations Management (P: 167 & 168 or equivalent; ACC 132; ECO 101, 102; MAT 120; MQM 100 or ECO 138 or POL 138 or PSY 138)
_____ 3 MQM 385 Organizational Strategy (P: ACC 166 or 270; FIL 185 & 240; MQM 220 & MQM 227 or conc. reg.; MKT 230; all with C or better; conc. reg. in BUS 285)

Take 1 of the following courses:

- _____ 4 MAT 121 Applied Calculus (P: C or better in MAT 119 & 120)
_____ 4 MAT 145 Calculus I (P: C or better in MAT 144 or placement)

Choose 1 of the following Microsoft Competency options:

- _____ 1/1 ACC 167 Electronic Spreadsheet Usage AND ACC 168 Internet & Presentation Tools
_____ 3 IT 150 Using Microcomputer Productivity Tools
_____ 0 College administered competency exams

Take 4 (12 credit hours) additional Career Specialty electives:

A student's plan of specialized study should be completed in the semester following ACC 230 & 231 and in close consultation with an academic advisor.

Of the 12 hours of career electives, most hours should consist of upper-division courses in a specialized area of study, typically in business, economics, or areas of information technology offered by Accounting (or, if not offered by Accounting, by other departments).

† Please consult with your academic advisor regarding standard substitutions.

‡ Enrollment in 200-level business courses requires 60 completed semester hours. Enrollment in 300-level business courses requires 75 completed semester hours.

Accounting Courses:

<https://coursefinder.illinoisstate.edu/directory/acc/>

All Courses:

<https://coursefinder.illinoisstate.edu/directory/>

MAJOR IN ACCOUNTING**CAREER SPECIALTY SEQUENCE (B.S.)****Transfer Students****Illinois Articulation Initiative (min. 37 credit hours)**

To be eligible for IAI, at least one transfer course must have been articulated to an IAI core requirement. Refer to the Undergraduate Catalog for a complete list of IAI courses and policies.

Communication and Composition (3 courses required)

A grade of C or better required in ENG 101 and 145 or equivalents

- _____ 3 C2 900 COM 110 Communication as Critical Inquiry
- _____ 3 C1 900 ENG 101 or ENG 101A10 Composition as Critical Inquiry
- _____ 3 C1 901 ENG 145A13 Writing for Business & Gov Organizations

Mathematics (1 course required)

Please see major requirements for mathematics options

- _____ 4 M1 900 MAT 121 Applied Calculus
- _____ OR M1 900-1 MAT 145 Calculus I

Physical & Life Sciences (2 courses/7-8 hours required)

Students must complete 1 life science and 1 physical science course; at least 1 course must have a lab.

Humanities & Fine Arts (3 courses required)

At least 1 humanities and 1 fine arts course required

Social & Behavioral Sciences (3 courses required)

2 different disciplines must be represented.

- _____ 3 S3 901 Macroeconomics
- _____ 3 S3 902 Microeconomics

Additional Graduation Requirements

_____/120 minimum total credit hours

_____/42 minimum senior college hours

AMALI requirement

See the AMALI Requirement section of the catalog or the Course Finder website for a list of courses.

B.S. Science, Math, & Technology (1 course required)

See the B.S.—SMT Requirement section of the catalog or the Course Finder website for a list of courses.

- _____ 3 FIL 240 Business Finance

A student's plan of specialized study for the Career Specialty Sequence must be: developed in the semester following successful completion of ACC 230 and ACC 231; approved by the Department Chair; cannot include more than 6 hours of Accounting electives; will not include courses already completed before approval of the plan of study.

Major (76 credit hours)†

- _____ 3 ACC 131 Financial Accounting (P: 12+ earned hours)
- _____ 3 ACC 132 Managerial Accounting (P: ACC 131)
- _____ 3 ACC 230 Cost & Management Accounting (P: ACC 132 and MAT 121; minimum B/C combination between ACC 131 and 132)
- _____ 3 ACC 231 Intermediate Accounting I (P: ACC 132; minimum B/C combination between ACC 131 and 132)
- _____ 3 ACC 232 Intermediate Accounting II (P: C or better in ACC 231)
- _____ 3 ACC 233 Federal Income taxation (P: C or better in ACC 131)
- _____ 3 ACC 235 Auditing (P: minimum B/C combination between ACC 230 and 231)
- _____ 3 ACC 263 Accounting Information Systems (P: MS COMP)
- _____ 3 ACC 270 Information Systems in Organizations (P: 167 & 168 or equivalent; ACC 132 or conc. reg.; ECO 101, 102; MAT 120; MQM 100 or ECO 138 or POL 138 or PSY 138)
- _____ 3 BUS 100 Enterprise
- _____ 0 BUS 285 Business Fundamentals Exam (P: conc. reg. in MQM 385)
- _____ 3 ECO 101 Principles of Microeconomics
- _____ 3 ECO 102 Principles of Macroeconomics
- _____ 3 ENG 145A13 Writing for Business & Government Organizations† (P: ENG 101)
- _____ 3 FIL 185 Legal, Ethical, & Social Environment of Business (P: ECO 101 and 102 (may be taken conc) or 103; 15+ earned hours)
- _____ 3 FIL 240 Business Finance (P: ACC 132; MQM 100 or ECO 138 or POL 138 or PSY 138; ECO 101 and 102)
- _____ 3 MKT 230 Introduction to Marketing Management (P: ECO 101 and 102 or 103)
- _____ 3 MQM 100 Statistical Reasoning† (P: MAT 120, 121, 144, or 145)
- _____ 3 MQM 220 Business Organization & Management (P: ECO 101 or 103)
- _____ 3 MQM 227 Operations Management (P: 167 & 168 or equivalent; ACC 132; ECO 101, 102; MAT 120; MQM 100 or ECO 138 or POL 138 or PSY 138)
- _____ 3 MQM 385 Organizational Strategy (P: ACC 166 or 270; FIL 185 & 240; MQM 220 & MQM 227 or conc. reg.; MKT 230; all with C or better; conc. reg. in BUS 285)

Take 1 of the following courses:

- _____ 4 MAT 121 Applied Calculus (P: C or better in MAT 119 & 120)
- _____ 4 MAT 145 Calculus I (P: C or better in MAT 144 or placement)

Choose 1 of the following Microsoft Competency options:

- _____ 1/1 ACC 167 Electronic Spreadsheet Usage **AND** ACC 168 Internet & Presentation Tools
- _____ 3 IT 150 Using Microcomputer Productivity Tools
- _____ 0 College administered competency exams

Take 4 (12 credit hours) additional Career Specialty electives:

A student's plan of specialized study should be completed in the semester following ACC 230 & 231 and in close consultation with an academic advisor.

Of the 12 hours of career electives, most hours should consist of upper-division courses in a specialized area of study, typically in business, economics, or areas of information technology offered by Accounting (or, if not offered by Accounting, by other departments).

† Please consult with your academic advisor regarding standard substitutions.

‡ Enrollment in 200-level business courses requires 60 completed semester hours. Enrollment in 300-level business courses requires 75 completed semester hours.

Accounting Courses:

<https://coursefinder.illinoisstate.edu/directory/acc/>

All Courses:

<https://coursefinder.illinoisstate.edu/directory/>

MAJOR IN ACCOUNTING

FINANCIAL ACCOUNTING SEQUENCE (B.S.)

General Education (39 credit hours)

Refer to the General Education section of the Undergraduate Catalog for a complete list of General Education requirements and courses.

Communication and Composition (2 courses required)

- _____ 3 COM 110 Communication as Critical Inquiry
 _____ 3 ENG 101 or ENG 101A10 Composition as Critical Inquiry

Mathematics (1 course required)

Please see major requirements for mathematics options.

Natural Science/Natural Science Alternatives (2 courses required)

Students must complete 1 course from 2 different sciences.

United States Traditions (1 course required)

Individuals & Civic Life (1 course required)

Fine Arts (1 course/3 credit hours required)***

Humanities (1 course required)***

Language in the Humanities (1 course required)***

Quantitative Reasoning for B.S. (1 course required)

- _____ 3 MQM 100 Statistical Reasoning

Science, Math, & Technology (1 course required)

Social Sciences (1 course required)***

Exempt for College of Business majors

Additional Graduation Requirements

_____/120 minimum total credit hours

_____/42 minimum senior college hours

AMALI requirement

***certain courses in General Education fulfill the AMALI requirement
 See the AMALI Requirement section of the catalog or the Course Finder website for a list of courses.

B.S. Science, Math, & Technology (1 course required)

See the B.S.—SMT Requirement section of the catalog or the Course Finder website for a list of courses.

- _____ 3 FIL 240 Business Finance

Major (min. 73 credit hours)‡

- _____ 3 ACC 131 Financial Accounting (P: 12+ earned hours)
 _____ 3 ACC 132 Managerial Accounting (P: ACC 131)
 _____ 3 ACC 230 Cost & Management Accounting (P: ACC 132 and MAT 121; minimum B/C combination between ACC 131 and 132)
 _____ 3 ACC 231 Intermediate Accounting I (P: ACC 132; minimum B/C combination between ACC 131 and 132)
 _____ 3 ACC 232 Intermediate Accounting II (P: C or better in ACC 231)
 _____ 3 ACC 233 Federal Income taxation (P: C or better in ACC 131)
 _____ 3 ACC 235 Auditing (P: minimum B/C combination between ACC 230 and 231)
 _____ 3 ACC 263 Accounting Information Systems (P: MS COMP)
 _____ 3 ACC 270 Information Systems in Organizations (P: 167 & 168 or equivalent; ACC 132 or conc. reg.; ECO 101, 102; MAT 120; MQM 100 or ECO 138 or POL 138 or PSY 138)
 _____ 3 BUS 100 Enterprise
 _____ 0 BUS 285 Business Fundamentals Exam (P: conc. reg. in MQM 385)
 _____ 3 ECO 101 Principles of Microeconomics
 _____ 3 ECO 102 Principles of Macroeconomics
 _____ 3 ENG 145A13 Writing for Business & Government Organizations† (P: ENG 101)
 _____ 3 FIL 185 Legal, Ethical, & Social Environment of Business (P: ECO 103 or 101 and 102; 15+ earned hours)
 _____ 3 FIL 240 Business Finance (P: ACC 132; MQM 100 or ECO 138 or POL 138 or PSY 138; ECO 101 and 102)
 _____ 3 FIL 375 Law for Accountants (P: C or better in FIL 185 or 208; 24+ earned hours in Accounting)
 _____ 3 MKT 230 Introduction to Marketing Management (P: ECO 101 and 102 or 103)
 _____ 3 MQM 100 Statistical Reasoning† (P: MAT 120, 121, 144, or 145)
 _____ 3 MQM 220 Business Organization & Management (P: ECO 101 or 103)
 _____ 3 MQM 227 Operations Management (P: 167 & 168 or equivalent; ACC 132; ECO 101 and 102; MAT 120; MQM 100 or ECO 138 or POL 138 or PSY 138)
 _____ 3 MQM 385 Organizational Strategy (P: ACC 166 or 270; FIL 185 & 240; MQM 220 & MQM 227 or conc. reg.; MKT 230; all with C or better; conc. reg. in BUS 285)

Take 1 of the following courses:

- _____ 4 MAT 121 Applied Calculus (P: C or better in MAT 119 & 120)
 _____ 4 MAT 145 Calculus I (P: C or better in MAT 144 or placement)

Choose 1 of the following Microsoft Competency options:

- _____ 1/1 ACC 167 Electronic Spreadsheet Usage **AND** ACC 168 Internet & Presentation Tools
 _____ 3 IT 150 Using Microcomputer Productivity Tools
 _____ 0 College administered competency exams

Take 2 (6 credit hours) additional senior college Financial Accounting electives:

ACC 298, 330, 334, 336, 337, 340, 353, 398 (no more than 3 hours)
 Please consult with your academic advisor.

† Please consult with your academic advisor regarding standard substitutions.

‡ Enrollment in 200-level business courses requires 60 completed semester hours. Enrollment in 300-level business courses requires 75 completed semester hours.

Accounting Courses:

<https://coursefinder.illinoisstate.edu/directory/acc/>

All Courses:

<https://coursefinder.illinoisstate.edu/directory/>

MAJOR IN ACCOUNTING**FINANCIAL ACCOUNTING SEQUENCE (B.S.)****Transfer Students****Illinois Articulation Initiative (min. 37 credit hours)**

To be eligible for IAI, at least one transfer course must have been articulated to an IAI core requirement. Refer to the Undergraduate Catalog for a complete list of IAI courses and policies.

Communication and Composition (3 courses required)

A grade of C or better required in ENG 101 and 145 or equivalents

- _____ 3 C2 900 COM 110 Communication as Critical Inquiry
 _____ 3 C1 900 ENG 101 or ENG 101A10 Composition as Critical Inquiry
 _____ 3 C1 901 ENG 145A13 Writing for Business & Gov Organizations

Mathematics (1 course required)

Please see major requirements for mathematics options

- _____ 4 M1 900 MAT 121 Applied Calculus
 _____ OR M1 900-1 MAT 145 Calculus I

Physical & Life Sciences (2 courses/7-8 hours required)

Students must complete 1 life science and 1 physical science course; at least 1 course must have a lab.

_____ _____
 _____ _____

Humanities & Fine Arts (3 courses required)

At least 1 humanities and 1 fine arts course required

_____ _____
 _____ _____
 _____ _____

Social & Behavioral Sciences (3 courses required)

2 different disciplines must be represented.

- _____ 3 S3 901 Macroeconomics
 _____ 3 S3 902 Microeconomics
 _____ _____

Additional Graduation Requirements

_____/120 minimum total credit hours

_____/42 minimum senior college hours

AMALI requirement

See the AMALI Requirement section of the catalog or the Course Finder website for a list of courses.

_____ _____

B.S. Science, Math, & Technology (1 course required)

See the B.S.—SMT Requirement section of the catalog or the Course Finder website for a list of courses.

- _____ 3 FIL 240 Business Finance

Major (min. 73 credit hours)†

- _____ 3 ACC 131 Financial Accounting (P: 12+ earned hours)
 _____ 3 ACC 132 Managerial Accounting (P: ACC 131)
 _____ 3 ACC 230 Cost & Management Accounting (P: ACC 132 and MAT 121; minimum B/C combination between ACC 131 and 132)
 _____ 3 ACC 231 Intermediate Accounting I (P: ACC 132; minimum B/C combination between ACC 131 and 132)
 _____ 3 ACC 232 Intermediate Accounting II (P: C or better in ACC 231)
 _____ 3 ACC 233 Federal Income taxation (P: C or better in ACC 131)
 _____ 3 ACC 235 Auditing (P: minimum B/C combination between ACC 230 and 231)
 _____ 3 ACC 263 Accounting Information Systems (P: MS COMP)
 _____ 3 ACC 270 Information Systems in Organizations (P: 167 & 168 or equivalent; ACC 132 or conc. reg.; ECO 101, 102; MAT 120; MQM 100 or ECO 138 or POL 138 or PSY 138)
 _____ 3 BUS 100 Enterprise
 _____ 0 BUS 285 Business Fundamentals Exam (P: conc. reg. in MQM 385)
 _____ 3 ECO 101 Principles of Microeconomics
 _____ 3 ECO 102 Principles of Macroeconomics
 _____ 3 ENG 145A13 Writing for Business & Government Organizations† (P: ENG 101)
 _____ 3 FIL 185 Legal, Ethical, & Social Environment of Business (P: ECO 103 or 101 and 102; 15+ earned hours)
 _____ 3 FIL 240 Business Finance (P: ACC 132; MQM 100 or ECO 138 or POL 138 or PSY 138; ECO 101 and 102)
 _____ 3 FIL 375 Law for Accountants (P: C or better in FIL 185 or 208; 24+ earned hours in Accounting)
 _____ 3 MKT 230 Introduction to Marketing Management (P: ECO 101 and 102 or 103)
 _____ 3 MQM 100 Statistical Reasoning† (P: MAT 120, 121, 144, or 145)
 _____ 3 MQM 220 Business Organization & Management (P: ECO 101 or 103)
 _____ 3 MQM 227 Operations Management (P: 167 & 168 or equivalent; ACC 132; ECO 101 and 102; MAT 120; MQM 100 or ECO 138 or POL 138 or PSY 138)
 _____ 3 MQM 385 Organizational Strategy (P: ACC 166 or 270; FIL 185 & 240; MQM 220 & MQM 227 or conc. reg.; MKT 230; all with C or better; conc. reg. in BUS 285)

Take 1 of the following courses:

- _____ 4 MAT 121 Applied Calculus (P: C or better in MAT 119 & 120)
 _____ 4 MAT 145 Calculus I (P: C or better in MAT 144 or placement)

Choose 1 of the following Microsoft Competency options:

- _____ 1/1 ACC 167 Electronic Spreadsheet Usage AND ACC 168 Internet & Presentation Tools
 _____ 3 IT 150 Using Microcomputer Productivity Tools
 _____ 0 College administered competency exams

Take 2 (6 credit hours) additional senior college Financial Accounting electives:

ACC 298, 330, 334, 336, 337, 340, 353, 398 (no more than 3 hours)
 Please consult with your academic advisor.

_____ _____
 _____ _____

† Please consult with your academic advisor regarding standard substitutions.

‡ Enrollment in 200-level business courses requires 60 completed semester hours. Enrollment in 300-level business courses requires 75 completed semester hours.

Accounting Courses:

<https://coursefinder.illinoisstate.edu/directory/acc/>

All Courses:

<https://coursefinder.illinoisstate.edu/directory/>

MAJOR IN INTEGRATED BACHELOR OF SCIENCE (B.S.)/ MASTER OF PROFESSIONAL ACCOUNTANCY (M.P.A.) ACCOUNTANCY AND INFORMATION SYSTEMS SEQUENCE

General Education (39 credit hours)

Refer to the General Education section of the Undergraduate Catalog for a complete list of General Education requirements and courses.

Communication and Composition (2 courses required)

- _____ 3 COM 110 Communication as Critical Inquiry
_____ 3 ENG 101 or ENG 101A10 Composition as Critical Inquiry

Mathematics (1 course required)

Please see major requirements for mathematics options.

Natural Science/Natural Science Alternatives (2 courses required)

Students must complete 1 course from 2 different sciences.

United States Traditions (1 course required)

Individuals & Civic Life (1 course required)

Fine Arts (1 course/3 credit hours required)***

Humanities (1 course required)***

Language in the Humanities (1 course required)***

Quantitative Reasoning for B.S. (1 course required)

- _____ 3 MQM 100 Statistical Reasoning

Science, Math, & Technology (1 course required)

Social Sciences (1 course required)***

Exempt for College of Business majors

Additional Graduation Requirements

_____/120 minimum total credit hours

_____/42 minimum senior college hours

AMALI requirement

***certain courses in General Education fulfill the AMALI requirement
See the AMALI Requirement section of the catalog or the Course Finder website for a list of courses.

B.S. Science, Math, & Technology (1 course required)

See the B.S.—SMT Requirement section of the catalog or the Course Finder website for a list of courses.

- _____ 3 FIL 240 Business Finance

† Please consult with your advisor regarding standard substitutions for MQM 100.

‡ Enrollment in 200-level business courses requires 60 completed semester hours. Enrollment in 300-level business courses requires 75 completed semester hours.

Accounting Courses:

<https://coursefinder.illinoisstate.edu/directory/acc/>

All Courses: <https://coursefinder.illinoisstate.edu/directory/>

Major (min. 106 credit hours)†

- _____ 3 ACC 131 Financial Accounting (P: 12+ earned hours)
_____ 3 ACC 132 Managerial Accounting (P: ACC 131)
_____ 3 ACC 270 Information Systems in Organizations (P: 167 & 168 or equivalent; ACC 132 or conc. reg.; ECO 101 and 102; MAT 120; MQM 100 or ECO 138 or POL 138 or PSY 138)
_____ 3 ACC 230 Cost & Management Accounting (P: ACC 132 and MAT 121; minimum B/C combination between ACC 131 and 132)
_____ 3 ACC 231 Intermediate Accounting I (P: ACC 132; minimum B/C combination between ACC 131 and 132)
_____ 3 ACC 232 Intermediate Accounting II (P: C or better in ACC 231)
_____ 3 ACC 233 Federal Income taxation (P: C or better in ACC 131)
_____ 3 ACC 235 Auditing (P: minimum B/C combination between ACC 230 and 231)
_____ 3 ACC 260 Computer Programming for Business (P: MS COMP)
_____ 3 ACC 261 Business Systems Analysis (P: MS COMP)
_____ 3 ACC 263 Accounting Information Systems (P: MS COMP)
_____ 3 ACC 368 Developing Business Application Systems (P: ACC 260 and 261 or conc. reg.)
_____ 3 ACC 430 Financial Accounting Theory (P: ACC 232; 15+ add ACC hrs)
_____ 3 ACC 482 Information Systems Auditing & Cybersecurity (P: ACC 270) or ACC 471
_____ 3 ACC 497 Introduction to Research methodology in Accounting (P: ACC 232; 15+ add. ACC hours)
_____ 3 ECO 101 Principles of Microeconomics
_____ 3 ECO 102 Principles of Macroeconomics
_____ 3 ENG 145A13 Writing for Business & Government Organizations (P: ENG 101)
_____ 3 FIL 185 Legal, Ethical, & Social Environment of Business (P: ECO 103 or 101 and 102; 15+ earned hours)
_____ 3 FIL 240 Business Finance (P: ACC 132; MQM 100 or ECO 138 or POL 138 or PSY 138; ECO 101 and 102)
_____ 3 FIL 375 Law for Accountants (P: C or better in FIL 185 or 208; 24+ earned hours in Accounting)
_____ 3 MKT 230 Introduction to Marketing Management (P: ECO 101 and 102 or 103)
_____ 3 MQM 100 Statistical Reasoning† (P: MAT 120, 121, 144, or 145)
_____ 3 MQM 220 Business Organization & Management (P: ECO 101 or 103)
_____ 3 MQM 227 Operations Management (P: 167 & 168 or equivalent; ACC 132; ECO 101, 102; MAT 120; MQM 100 or ECO 138 or POL 138 or PSY 138)
_____ 3 MQM 385 Organizational Strategy (P: ACC 166 or 270; FIL 185 & 240; MQM 220 & 227; MKT 230; all with C or better; conc. reg. in BUS 285)
_____ 3 BUS 100 Enterprise
_____ 0 BUS 285 Business Fundamentals Exam (P: conc. reg. in MQM 385)

Take 1 of the following courses:

- _____ 4 MAT 121 Applied Calculus (P: C or better in MAT 119 & 120)
_____ 4 MAT 145 Calculus I (P: C or better in MAT 144 or placement)

Choose 1 of the following Microsoft Competency options:

- _____ 1/1 ACC 167 Electronic Spreadsheet Usage AND ACC 168 Internet & Presentation Tools
_____ 3 IT 150 Using Microcomputer Productivity Tools
_____ 0 College administered competency exams

Take 7 (21 credit hours) additional Accountancy & Information Systems electives:

9 hours BIS electives chosen from: ACC 353, 366, 462, 471, or MBA 468

6 hours 400-level Accounting electives chosen from: ACC 431, 434, 435, 437, 439, 498

6 hours accounting or 400-level business electives (includes ACC 471 and 482 if not already counted towards the core requirement)

MAJOR IN INTEGRATED BACHELOR OF SCIENCE (B.S.)/ MASTER OF PROFESSIONAL ACCOUNTANCY (M.P.A.) ACCOUNTANCY AND INFORMATION SYSTEMS SEQUENCE

Transfer Students

Illinois Articulation Initiative (min. 37 credit hours)

To be eligible for IAI, at least one transfer course must have been articulated to an IAI core requirement. Refer to the Undergraduate Catalog for a complete list of IAI courses and policies.

Communication and Composition (3 courses required)

A grade of C or better required in ENG 101 and 145 or equivalents

- _____ 3 C2 900 COM 110 Communication as Critical Inquiry
- _____ 3 C1 900 ENG 101 or ENG 101A10 Composition as Critical Inquiry
- _____ 3 C1 901 ENG 145A13 Writing for Business & Gov Organizations

Mathematics (1 course required)

Please see major requirements for mathematics options

- _____ 4 M1 900 MAT 121 Applied Calculus
- _____ OR M1 900-1 MAT 145 Calculus I

Physical & Life Sciences (2 courses/7-8 hours required)

Students must complete 1 life science and 1 physical science course; at least 1 course must have a lab.

Humanities & Fine Arts (3 courses required)

At least 1 humanities and 1 fine arts course required

Social & Behavioral Sciences (3 courses required)

1 different disciplines must be represented.

- _____ 3 S3 901 Macroeconomics
- _____ 3 S3 902 Microeconomics

Additional Graduation Requirements

_____/120 minimum total credit hours

_____/42 minimum senior college hours

AMALI requirement

See the AMALI Requirement section of the catalog or the Course Finder website for a list of courses.

B.S. Science, Math, & Technology (1 course required)

See the B.S.—SMT Requirement section of the catalog or the Course Finder website for a list of courses.

- _____ 3 FIL 240 Business Finance

† Please consult with your advisor regarding standard substitutions for MQM 100.

‡ Enrollment in 200-level business courses requires 60 completed semester hours. Enrollment in 300-level business courses requires 75 completed semester hours.

Accounting Courses:

<https://coursefinder.illinoisstate.edu/directory/acc/>

All Courses: <https://coursefinder.illinoisstate.edu/directory/>

Major (min. 106 credit hours)†

- _____ 3 ACC 131 Financial Accounting (P: 12+ earned hours)
- _____ 3 ACC 132 Managerial Accounting (P: ACC 131)
- _____ 3 ACC 270 Information Systems in Organizations (P: 167 & 168 or equivalent; ACC 132 or conc. reg.; ECO 101 and 102; MAT 120; MQM 100 or ECO 138 or POL 138 or PSY 138)
- _____ 3 ACC 230 Cost & Management Accounting (P: ACC 132 and MAT 121; minimum B/C combination between ACC 131 and 132)
- _____ 3 ACC 231 Intermediate Accounting I (P: ACC 132; minimum B/C combination between ACC 131 and 132)
- _____ 3 ACC 232 Intermediate Accounting II (P: C or better in ACC 231)
- _____ 3 ACC 233 Federal Income taxation (P: C or better in ACC 131)
- _____ 3 ACC 235 Auditing (P: minimum B/C combination between ACC 230 and 231)
- _____ 3 ACC 260 Computer Programming for Business (P: MS COMP)
- _____ 3 ACC 261 Business Systems Analysis (P: MS COMP)
- _____ 3 ACC 263 Accounting Information Systems (P: MS COMP)
- _____ 3 ACC 368 Developing Business Application Systems (P: ACC 260 and 261 or conc. reg.)
- _____ 3 ACC 430 Financial Accounting Theory (P: ACC 232; 15+ add ACC hrs)
- _____ 3 ACC 482 Information Systems Auditing & Cybersecurity (P: ACC 270) or ACC 471
- _____ 3 ACC 497 Introduction to Research methodology in Accounting (P: ACC 232; 15+ add. ACC hours)
- _____ 3 ECO 101 Principles of Microeconomics
- _____ 3 ECO 102 Principles of Macroeconomics
- _____ 3 ENG 145A13 Writing for Business & Government Organizations (P: ENG 101)
- _____ 3 FIL 185 Legal, Ethical, & Social Environment of Business (P: ECO 103 or 101 and 102; 15+ earned hours)
- _____ 3 FIL 240 Business Finance (P: ACC 132; MQM 100 or ECO 138 or POL 138 or PSY 138; ECO 101 and 102)
- _____ 3 FIL 375 Law for Accountants (P: C or better in FIL 185 or 208; 24+ earned hours in Accounting)
- _____ 3 MKT 230 Introduction to Marketing Management (P: ECO 101 and 102 or 103)
- _____ 3 MQM 100 Statistical Reasoning† (P: MAT 120, 121, 144, or 145)
- _____ 3 MQM 220 Business Organization & Management (P: ECO 101 or 103)
- _____ 3 MQM 227 Operations Management (P: 167 & 168 or equivalent; ACC 132; ECO 101, 102; MAT 120; MQM 100 or ECO 138 or POL 138 or PSY 138)
- _____ 3 MQM 385 Organizational Strategy (P: ACC 166 or 270; FIL 185 & 240; MQM 220 & 227; MKT 230; all with C or better; conc. reg. in BUS 285)
- _____ 3 BUS 100 Enterprise
- _____ 0 BUS 285 Business Fundamentals Exam (P: conc. reg. in MQM 385)

Take 1 of the following courses:

- _____ 4 MAT 121 Applied Calculus (P: C or better in MAT 119 & 120)
- _____ 4 MAT 145 Calculus I (P: C or better in MAT 144 or placement)

Choose 1 of the following Microsoft Competency options:

- _____ 1/1 ACC 167 Electronic Spreadsheet Usage AND ACC 168 Internet & Presentation Tools
- _____ 3 IT 150 Using Microcomputer Productivity Tools
- _____ 0 College administered competency exams

Take 7 (21 credit hours) additional Accountancy & Information Systems electives:

- 9 hours BIS electives chosen from: ACC 353, 366, 462, 471, or MBA 468
- 6 hours 400-level Accounting electives chosen from: ACC 431, 434, 435, 437, 439, 498
- 6 hours accounting or 400-level business electives (includes ACC 471 and 482 if not already counted towards the core requirement)

MAJOR IN INTEGRATED BACHELOR OF SCIENCE (B.S.)/ MASTER OF PROFESSIONAL ACCOUNTANCY (M.P.A.) PROFESSIONAL ACCOUNTANCY SEQUENCE

General Education (39 credit hours)

Refer to the General Education section of the Undergraduate Catalog for a complete list of General Education requirements and courses.

Communication and Composition (2 courses required)

- _____ 3 COM 110 Communication as Critical Inquiry
_____ 3 ENG 101 or ENG 101A10 Composition as Critical Inquiry

Mathematics (1 course required)

Please see major requirements for mathematics options.

Natural Science/Natural Science Alternatives (2 courses required)

Students must complete 1 course from 2 different sciences.

United States Traditions (1 course required)

Individuals & Civic Life (1 course required)

Fine Arts (1 course/3 credit hours required)***

Humanities (1 course required)***

Language in the Humanities (1 course required)***

Quantitative Reasoning for B.S. (1 course required)

- _____ 3 MQM 100 Statistical Reasoning

Science, Math, & Technology (1 course required)

Social Sciences (1 course required)***

Exempt for College of Business majors

Additional Graduation Requirements

_____/120 minimum total credit hours

_____/42 minimum senior college hours

AMALI requirement

***certain courses in General Education fulfill the AMALI requirement
See the AMALI Requirement section of the catalog or the Course Finder website for a list of courses.

B.S. Science, Math, & Technology (1 course required)

See the B.S.—SMT Requirement section of the catalog or the Course Finder website for a list of courses.

- _____ 3 FIL 240 Business Finance

† Please consult with your advisor regarding standard substitutions for MQM 100.

‡ Enrollment in 200-level business courses requires 60 completed semester hours.

Enrollment in 300-level business courses requires 75 completed semester hours.

Accounting Courses:

<https://coursefinder.illinoisstate.edu/directory/acc/>

All Courses: <https://coursefinder.illinoisstate.edu/directory/>

Major (min. 106 credit hours)‡

- _____ 3 ACC 131 Financial Accounting (P: 12+ earned hours)
_____ 3 ACC 132 Managerial Accounting (P: ACC 131)
_____ 3 ACC 230 Cost & Management Accounting (P: ACC 132 and MAT 121; minimum B/C combination between ACC 131 and 132)
_____ 3 ACC 231 Intermediate Accounting I (P: ACC 132; minimum B/C combination between ACC 131 and 132)
_____ 3 ACC 232 Intermediate Accounting II (P: C or better in ACC 231)
_____ 3 ACC 233 Federal Income taxation (P: C or better in ACC 131)
_____ 3 ACC 235 Auditing (P: minimum B/C combination between ACC 230 and 231)
_____ 3 ACC 260 Computer Programming for Business (P: MS COMP)
_____ 3 ACC 261 Business Systems Analysis (P: MS COMP)
_____ 3 ACC 263 Accounting Information Systems (P: MS COMP)
_____ 3 ACC 270 Information Systems in Organizations (P: 167 & 168 or equivalent; ACC 132 or conc. reg.; ECO 101 and 102; MAT 120; MQM 100 or ECO 138 or POL 138 or PSY 138)
_____ 3 ACC 430 Financial Accounting Theory (P: ACC 232; 15+ add. ACC hrs)
_____ 3 ACC 482 Information Systems Auditing & Cybersecurity (P: ACC 270) or ACC 471 Advanced Business Analytics
_____ 3 ACC 497 Introduction to Research methodology in Accounting (P: ACC 232; 15+ add. ACC hours)
_____ 3 BUS 100 Enterprise
_____ 0 BUS 285 Business Fundamentals Exam (P: conc. reg. in MQM 385)
_____ 3 ECO 101 Principles of Microeconomics
_____ 3 ECO 102 Principles of Macroeconomics
_____ 3 ENG 145A13 Writing for Business & Government Organizations (P: ENG 101)
_____ 3 FIL 185 Legal, Ethical, & Social Environment of Business (P: ECO 103 or 101 and 102; 15+ earned hours)
_____ 3 FIL 240 Business Finance (P: ACC 132; MQM 100 or ECO 138 or POL 138 or PSY 138; ECO 101 and 102)
_____ 3 FIL 375 Law for Accountants (P: C or better in FIL 185 or 208; 24+ earned hours in Accounting)
_____ 3 MKT 230 Introduction to Marketing Management (P: ECO 101 and 102 or 103)
_____ 3 MQM 100 Statistical Reasoning† (P: MAT 120, 121, 144, or 145)
_____ 3 MQM 220 Business Organization & Management (P: ECO 101 or 103)
_____ 3 MQM 227 Operations Management (P: 167 & 168 or equivalent; ACC 132; ECO 101, 102; MAT 120; MQM 100 or ECO 138 or POL 138 or PSY 138)
_____ 3 MQM 385 Organizational Strategy (P: ACC 166 or 270; FIL 185 & 240; MQM 220 & 227; MKT 230; all with C or better; conc. reg. in BUS 285)

Take 1 of the following courses:

- _____ 4 MAT 121 Applied Calculus (P: C or better in MAT 119 & 120)
_____ 4 MAT 145 Calculus I (P: C or better in MAT 144 or placement)

Choose 1 of the following Microsoft Competency options:

- _____ 1/1 ACC 167 Electronic Spreadsheet Usage AND ACC 168 Internet & Presentation Tools
_____ 3 IT 150 Using Microcomputer Productivity Tools
_____ 0 College administered competency exams

Take 1 of the following courses (or approved 400-level elective):

- _____ 3 FIL 440 Short-Term Financial Management (P: C or better in FIL 240; FIL 218 or 241 or conc. reg.)
_____ 3 MBA 468 Management Information Systems: Organizational & Technological Issues (P: demonstrated competency in microcomputer tools)

Undergraduate: 3 hours 300-level accounting electives chosen from: ACC 330, 334, 336, 337, 340, 353, 398.

Graduate: 6 hours 400-level accounting electives chosen from: ACC 431, 434, 435, 437, 439, 498

12 hours 300-or 400-level accounting courses

MAJOR IN INTEGRATED BACHELOR OF SCIENCE (B.S.)/ MASTER OF PROFESSIONAL ACCOUNTANCY (M.P.A.) PROFESSIONAL ACCOUNTANCY SEQUENCE

Transfer Students

Illinois Articulation Initiative (minimum 37 credit hours)

To be eligible for IAI, at least one transfer course must have been articulated to an IAI core requirement. Refer to the Undergraduate Catalog for a complete list of IAI courses and policies.

Communication and Composition (3 courses required)

A grade of C or better required in ENG 101 and 145 or equivalents

- _____ 3 C2 900 COM 110 Communication as Critical Inquiry
- _____ 3 C1 900 ENG 101 or ENG 101A10 Composition as Critical Inquiry
- _____ 3 C1 901 ENG 145 Writing in the Academic Disciplines

Mathematics (1 course required)

Please see major requirements for mathematics options

- _____ 4 M1 900 MAT 121 Applied Calculus
- _____ OR M1 900-1 MAT 145 Calculus I

Physical & Life Sciences (2 courses/7-8 hours required)

Students must complete 1 life science and 1 physical science course; at least 1 course must have a lab.

Humanities & Fine Arts (3 courses required)

At least 1 humanities and 1 fine arts course required

Social & Behavioral Sciences (3 courses required)

2 different disciplines must be represented.

- _____ 3 S3 901 Macroeconomics
- _____ 3 S3 902 Microeconomics

Additional Graduation Requirements

_____/120 minimum total credit hours

_____/42 minimum senior college hours

AMALI requirement

See the AMALI Requirement section of the catalog or the Course Finder website for a list of courses.

B.S. Science, Math, & Technology (1 course required)

See the B.S.—SMT Requirement section of the catalog or the Course Finder website for a list of courses.

- _____ 3 FIL 240 Business Finance

† Please consult with your advisor regarding standard substitutions for MQM 100.

‡ Enrollment in 200-level business courses requires 60 completed semester hours. Enrollment in 300-level business courses requires 75 completed semester hours.

Accounting Courses:

<https://coursefinder.illinoisstate.edu/directory/acc/>

All Courses:

<https://coursefinder.illinoisstate.edu/directory/>

Major (min. 106 credit hours)‡

- _____ 3 ACC 131 Financial Accounting (P: 12+ earned hours)
- _____ 3 ACC 132 Managerial Accounting (P: ACC 131)
- _____ 3 ACC 230 Cost & Management Accounting (P: ACC 132 and MAT 121; minimum B/C combination between ACC 131 and 132)
- _____ 3 ACC 231 Intermediate Accounting I (P: ACC 132; minimum B/C combination between ACC 131 and 132)
- _____ 3 ACC 232 Intermediate Accounting II (P: C or better in ACC 231)
- _____ 3 ACC 233 Federal Income taxation (P: C or better in ACC 131)
- _____ 3 ACC 235 Auditing (P: minimum B/C combination between ACC 230 and 231)
- _____ 3 ACC 260 Computer Programming for Business (P: MS COMP)
- _____ 3 ACC 261 Business Systems Analysis (P: MS COMP)
- _____ 3 ACC 263 Accounting Information Systems (P: MS COMP)
- _____ 3 ACC 270 Information Systems in Organizations (P: 167 & 168 or equivalent; ACC 132 or conc. reg.; ECO 101 and 102; MAT 120; MQM 100 or ECO 138 or POL 138 or PSY 138)
- _____ 3 ACC 430 Financial Accounting Theory (P: ACC 232; 15+ add. ACC hrs)
- _____ 3 ACC 482 Information Systems Auditing & Cybersecurity (P: ACC 270) or ACC 471 Advanced Business Analytics
- _____ 3 ACC 497 Introduction to Research methodology in Accounting (P: ACC 232; 15+ add. ACC hours)
- _____ 3 BUS 100 Enterprise
- _____ 0 BUS 285 Business Fundamentals Exam (P: conc. reg. in MQM 385)
- _____ 3 ECO 101 Principles of Microeconomics
- _____ 3 ECO 102 Principles of Macroeconomics
- _____ 3 ENG 145A13 Writing for Business & Government Organizations (P: ENG 101)
- _____ 3 FIL 185 Legal, Ethical, & Social Environment of Business (P: ECO 103 or 101 and 102; 15+ earned hours)
- _____ 3 FIL 240 Business Finance (P: ACC 132; MQM 100 or ECO 138 or POL 138 or PSY 138; ECO 101 and 102)
- _____ 3 FIL 375 Law for Accountants (P: C or better in FIL 185 or 208; 24+ earned hours in Accounting)
- _____ 3 MKT 230 Introduction to Marketing Management (P: ECO 101 and 102 or 103)
- _____ 3 MQM 100 Statistical Reasoning† (P: MAT 120, 121, 144, or 145)
- _____ 3 MQM 220 Business Organization & Management (P: ECO 101 or 103)
- _____ 3 MQM 227 Operations Management (P: 167 & 168 or equivalent; ACC 132; ECO 101, 102; MAT 120; MQM 100 or ECO 138 or POL 138 or PSY 138)
- _____ 3 MQM 385 Organizational Strategy (P: ACC 166 or 270; FIL 185 & 240; MQM 220 & 227; MKT 230; all with C or better; conc. reg. in BUS 285)

Take 1 of the following courses:

- _____ 4 MAT 121 Applied Calculus (P: C or better in MAT 119 & 120)
- _____ 4 MAT 145 Calculus I (P: C or better in MAT 144 or placement)

Choose 1 of the following Microsoft Competency options:

- _____ 1/1 ACC 167 Electronic Spreadsheet Usage AND ACC 168 Internet & Presentation Tools
- _____ 3 IT 150 Using Microcomputer Productivity Tools
- _____ 0 College administered competency exams

Take 1 of the following courses (or approved 400-level elective):

- _____ 3 FIL 440 Short-Term Financial Management (P: C or better in FIL 240; FIL 218 or 241 or conc. reg.)
- _____ 3 MBA 468 Management Information Systems: Organizational & Technological Issues (P: demonstrated competency in microcomputer tools)

Undergraduate: 3 hours 300-level accounting electives chosen from: ACC 330, 334, 336, 337, 340, 353, 398.

Graduate: 6 hours 400-level accounting electives chosen from: ACC 431, 434, 435, 437, 439, 498

12 hours 300-or 400-level accounting courses

MAJOR IN BUSINESS INFORMATION SYSTEMS (B.S.)

General Education (39 credit hours)

Refer to the General Education section of the Undergraduate Catalog for a complete list of General Education requirements and courses.

Communication and Composition (2 courses required)

- _____ 3 COM 110 Communication as Critical Inquiry
_____ 3 ENG 101 or ENG 101A10 Composition as Critical Inquiry

Mathematics (1 course required)

Please see major requirements for mathematics options.

Natural Science/Natural Science Alternatives (2 courses required)

Students must complete 1 course from 2 different sciences.

United States Traditions (1 course required)

Individuals & Civic Life (1 course required)

Fine Arts (1 course/3 credit hours required)***

Humanities (1 course required)***

Language in the Humanities (1 course required)***

Quantitative Reasoning for B.S. (1 course required)

- _____ 3 MQM 100 Statistical Reasoning

Science, Math, & Technology (1 course required)

Social Sciences (1 course required)***

Exempt for College of Business majors

Additional Graduation Requirements

_____/120 minimum total credit hours

_____/42 minimum senior college hours

AMALI requirement

***certain courses in General Education fulfill the AMALI requirement
See the AMALI Requirement section of the catalog or the Course Finder website for a list of courses.

B.S. Science, Math, & Technology (1 course required)

See the B.S.—SMT Requirement section of the catalog or the Course Finder website for a list of courses.

- _____ 3 FIL 240 Business Finance

Major (min. 70 credit hours)‡

- _____ 3 ACC 131 Financial Accounting (P: 12+ earned hours)
_____ 3 ACC 132 Managerial Accounting (P: ACC 131)
_____ 3 ACC 260 Computer Programming for Business (P: MS Competency)
_____ 3 ACC 270 Information Systems in Organizations (P: 167 & 168 or equivalent; ACC 132 or conc. reg.; ECO 101 and 102; MAT 120; MQM 100 or ECO 138 or POL 138 or PSY 138)
_____ 3 ACC 261 Business Systems Analysis (P: MS COMP)
_____ 3 ACC 362 Advanced Business Systems Analysis (P: ACC 261 & 368)
_____ 3 ACC 366 Advanced Business Data Management (P: ACC 261)
_____ 3 ACC 368 Developing Business Application Systems (P: ACC 260 and 261 or conc. reg.)
_____ 3 ECO 101 Principles of Microeconomics
_____ 3 ECO 102 Principles of Macroeconomics
_____ 3 ENG 145A13 Writing for Business & Government Organizations† (P: ENG 101)
_____ 3 FIL 185 Legal, Ethical, & Social Environment of Business (P: ECO 103 or 101 and 102; 15+ earned hours)
_____ 3 FIL 240 Business Finance (P: ACC 132; MQM 100 or ECO 138 or POL 138 or PSY 138; ECO 101 and 102)
_____ 3 MKT 230 Introduction to Marketing Management (P: ECO 101 and 102 or 103)
_____ 3 MQM 100 Statistical Reasoning† (P: MAT 120, 121, 144, or 145)
_____ 3 MQM 220 Business Organization & Management (P: ECO 101 or 103)
_____ 3 MQM 227 Operations Management (P: ACC 167 & 168 or equivalent; ACC 132; ECO 101 and 102; MAT 120; MQM 100 or ECO 138 or POL 138 or PSY 138)
_____ 3 MQM 385 Organizational Strategy (P: ACC 166 or 270; FIL 185 & 240; MQM 220 & MQM 227 or conc. reg.; MKT 230; all with C or better; conc. reg. in BUS 285)
_____ 3 BUS 100 Enterprise
_____ 0 BUS 285 Business Fundamentals Exam (P: conc. reg. in MQM 385)

Take 1 of the following courses:

- _____ 4 MAT 121 Applied Calculus (P: C or better in MAT 119 & 120)
_____ 4 MAT 145 Calculus I (P: C or better in MAT 144 or placement)

Choose 1 of the following Microsoft Competency options:

- _____ 1/1 ACC 167 Electronic Spreadsheet Usage AND ACC 168 Internet & Presentation Tools
_____ 3 IT 150 Using Microcomputer Productivity Tools
_____ 0 College administered competency exams

Take 3 (9 credit hours) additional Business Information Systems electives:

(ACC 255, 263, 266, 271, 287 (or 299), 353, 371, 372, 398A01 (no more than 3 credit hours towards the major))

Please consult with your academic advisor.

† Please consult with your academic advisor regarding standard substitutions.

‡ Enrollment in 200-level business courses requires 60 completed semester hours. Enrollment in 300-level business courses requires 75 completed semester hours.

Accounting Courses:

<https://coursefinder.illinoisstate.edu/directory/acc/>

All Courses:

<https://coursefinder.illinoisstate.edu/directory/>

MAJOR IN BUSINESS INFORMATION SYSTEMS**(B.S.) - Transfer Students****Illinois Articulation Initiative (min. 37 credit hours)**

To be eligible for IAI, at least one transfer course must have been articulated to an IAI core requirement. Refer to the Undergraduate Catalog for a complete list of IAI courses and policies.

Communication and Composition (3 courses required)

A grade of C or better required in ENG 101 and 145 or equivalents

- _____ 3 C2 900 COM 110 Communication as Critical Inquiry
 _____ 3 C1 900 ENG 101 or ENG 101A10 Composition as Critical Inquiry
 _____ 3 C1 901 ENG 145 Writing in the Academic Disciplines

Mathematics (1 course required)

Please see major requirements for mathematics options

- _____ 4 M1 900 MAT 121 Applied Calculus
 _____ OR M1 900-1 MAT 145 Calculus I

Physical & Life Sciences (2 courses/7-8 hours required)

Students must complete 1 life science and 1 physical science course; at least 1 course must have a lab.

_____ _____
 _____ _____

Humanities & Fine Arts (3 courses required)

At least 1 humanities and 1 fine arts course required

_____ _____
 _____ _____
 _____ _____

Social & Behavioral Sciences (3 courses required)

2 different disciplines must be represented.

- _____ 3 S3 901 Macroeconomics
 _____ 3 S3 902 Microeconomics

Additional Graduation Requirements

_____/120 minimum total credit hours

_____/42 minimum senior college hours

AMALI requirement

See the AMALI Requirement section of the catalog or the Course Finder website for a list of courses.

B.S. Science, Math, & Technology (1 course required)

See the B.S.—SMT Requirement section of the catalog or the Course Finder website for a list of courses.

- _____ 3 FIL 240 Business Finance

Major (min. 70 credit hours)†

- _____ 3 ACC 131 Financial Accounting (P: 12+ earned hours)
 _____ 3 ACC 132 Managerial Accounting (P: ACC 131)
 _____ 3 ACC 260 Computer Programming for Business (P: MS Competency)
 _____ 3 ACC 270 Information Systems in Organizations (P: 167 & 168 or equivalent; ACC 132 or conc. reg.; ECO 101 and 102; MAT 120; MQM 100 or ECO 138 or POL 138 or PSY 138)
 _____ 3 ACC 261 Business Systems Analysis (P: MS COMP)
 _____ 3 ACC 362 Advanced Business Systems Analysis (P: ACC 261 & 368)
 _____ 3 ACC 366 Advanced Business Data Management (P: ACC 261)
 _____ 3 ACC 368 Developing Business Application Systems (P: ACC 260 and 261 or conc. reg.)
 _____ 3 ECO 101 Principles of Microeconomics
 _____ 3 ECO 102 Principles of Macroeconomics
 _____ 3 ENG 145A13 Writing for Business & Government Organizations† (P: ENG 101)
 _____ 3 FIL 185 Legal, Ethical, & Social Environment of Business (P: ECO 103 or 101 and 102; 15+ earned hours)
 _____ 3 FIL 240 Business Finance (P: ACC 132; MQM 100 or ECO 138 or POL 138 or PSY 138; ECO 101 and 102)
 _____ 3 MKT 230 Introduction to Marketing Management (P: ECO 101 and 102 or 103)
 _____ 3 MQM 100 Statistical Reasoning† (P: MAT 120, 121, 144, or 145)
 _____ 3 MQM 220 Business Organization & Management (P: ECO 101 or 103)
 _____ 3 MQM 227 Operations Management (P: ACC 167 & 168 or equivalent; ACC 132; ECO 101 and 102; MAT 120; MQM 100 or ECO 138 or POL 138 or PSY 138)
 _____ 3 MQM 385 Organizational Strategy (P: ACC 166 or 270; FIL 185 & 240; MQM 220 & MQM 227 or conc. reg.; MKT 230; all with C or better; conc. reg. in BUS 285)
 _____ 3 BUS 100 Enterprise
 _____ 0 BUS 285 Business Fundamentals Exam (P: conc. reg. in MQM 385)

Take 1 of the following courses:

- _____ 4 MAT 121 Applied Calculus (P: C or better in MAT 119 & 120)
 _____ 4 MAT 145 Calculus I (P: C or better in MAT 144 or placement)

Choose 1 of the following Microsoft Competency options:

- _____ 1/1 ACC 167 Electronic Spreadsheet Usage AND ACC 168 Internet & Presentation Tools
 _____ 3 IT 150 Using Microcomputer Productivity Tools
 _____ 0 College administered competency exams

Take 3 (9 credit hours) additional Business Information Systems electives:

(ACC 255, 263, 266, 271, 287 (or 299), 353, 371, 372, 398A01 (no more than 3 credit hours towards the major))

Please consult with your academic advisor.

† Please consult with your academic advisor regarding standard substitutions.

‡ Enrollment in 200-level business courses requires 60 completed semester hours. Enrollment in 300-level business courses requires 75 completed semester hours.

Accounting Courses:

<https://coursefinder.illinoisstate.edu/directory/acc/>

All Courses:

<https://coursefinder.illinoisstate.edu/directory/>

MAJOR IN BUSINESS INFORMATION SYSTEMS (B.S.) - BUSINESS ANALYTICS SEQUENCE

General Education (39 credit hours)

Refer to the General Education section of the Undergraduate Catalog for a complete list of General Education requirements and courses.

Communication and Composition (2 courses required)

- _____ 3 COM 110 Communication as Critical Inquiry
_____ 3 ENG 101 or ENG 101A10 Composition as Critical Inquiry

Mathematics (1 course required)

Please see major requirements for mathematics options.

Natural Science/Natural Science Alternatives (2 courses required)

Students must complete 1 course from 2 different sciences.

United States Traditions (1 course required)

Individuals & Civic Life (1 course required)

Fine Arts (1 course/3 credit hours required)***

Humanities (1 course required)***

Language in the Humanities (1 course required)***

Quantitative Reasoning for B.S. (1 course required)

- _____ 3 MQM 100 Statistical Reasoning

Science, Math, & Technology (1 course required)

Social Sciences (1 course required)***

Exempt for College of Business majors

Additional Graduation Requirements

_____/120 minimum total credit hours

_____/42 minimum senior college hours

AMALI requirement

***certain courses in General Education fulfill the AMALI requirement
See the AMALI Requirement section of the catalog or the Course Finder website for a list of courses.

B.S. Science, Math, & Technology (1 course required)

See the B.S.—SMT Requirement section of the catalog or the Course Finder website for a list of courses.

- _____ 3 FIL 240 Business Finance

Major (min. 70 credit hours)‡

- _____ 3 ACC 131 Financial Accounting (P: 12+ earned hours)
_____ 3 ACC 132 Managerial Accounting (P: ACC 131)
_____ 3 ACC 260 Computer Programming for Business (P: MS Competency)
_____ 3 ACC 261 Business Systems Analysis (P: MS COMP)
_____ 3 ACC 270 Information Systems in Organizations (P: 167 & 168 or equivalent; ACC 132 or conc. reg.; ECO 101 and 102; MAT 120; MQM 100 or ECO 138 or POL 138 or PSY 138)
_____ 3 ACC 362 Advanced Business Systems Analysis (P: ACC 261 & 368)
_____ 3 ACC 366 Advanced Business Data Management (P: ACC 261)
_____ 3 ACC 368 Developing Business Application Systems (P: ACC 260 and 261 or conc. reg.)
_____ 3 BUS 100 Enterprise
_____ 0 BUS 285 Business Fundamentals Exam (P: conc. reg. in MQM 385)
_____ 3 ECO 101 Principles of Microeconomics
_____ 3 ECO 102 Principles of Macroeconomics
_____ 3 ENG 145A13 Writing for Business & Government Organizations† (P: ENG 101)
_____ 3 FIL 185 Legal, Ethical, & Social Environment of Business (P: ECO 103 or 101 and 102; 15+ earned hours)
_____ 3 FIL 240 Business Finance (P: ACC 132; MQM 100 or ECO 138 or POL 138 or PSY 138; ECO 101 and 102)
_____ 3 MKT 230 Introduction to Marketing Management (P: ECO 101 and 102 or 103)
_____ 3 MQM 100 Statistical Reasoning† (P: MAT 120, 121, 144, or 145)
_____ 3 MQM 220 Business Organization & Management (P: ECO 101 or 103 or 101 and 102)
_____ 3 MQM 227 Operations Management (P: ACC 167 & 168 or equivalent; ACC 132; ECO 101 and 102; MAT 120; MQM 100 or ECO 138 or POL 138 or PSY 138)
_____ 3 MQM 385 Organizational Strategy (P: ACC 166 or 270; FIL 185 & 240; MQM 220 & MQM 227 or conc. reg.; MKT 230; all with C or better; conc. reg. in BUS 285)

Take 1 of the following courses:

- _____ 4 MAT 121 Applied Calculus (P: C or better in MAT 119 & 120)
_____ 4 MAT 145 Calculus I (P: C or better in MAT 144 or placement)

Choose 1 of the following Microsoft Competency options:

- _____ 1/1 ACC 167 Electronic Spreadsheet Usage AND ACC 168 Internet & Presentation Tools
_____ 3 IT 150 Using Microcomputer Productivity Tools
_____ 0 College administered competency exams

Take 3 (9 credit hours) additional Business Information Systems electives:

(ACC 263, 271, 353, 371, 398A01 (no more than 3 credit hours towards the major))
Please consult with your academic advisor.

† Please consult with your academic advisor regarding standard substitutions.

‡ Enrollment in 200-level business courses requires 60 completed semester hours. Enrollment in 300-level business courses requires 75 completed semester hours.

Accounting Courses:

<https://coursefinder.illinoisstate.edu/directory/acc/>

All Courses:

<https://coursefinder.illinoisstate.edu/directory/>

MAJOR IN BUSINESS INFORMATION SYSTEMS**(B.S.) - BUSINESS ANALYTICS SEQUENCE****Transfer Students****Illinois Articulation Initiative (min. 37 credit hours)**

To be eligible for IAI, at least one transfer course must have been articulated to an IAI core requirement. Refer to the Undergraduate Catalog for a complete list of IAI courses and policies.

Communication and Composition (3 courses required)

A grade of C or better required in ENG 101 and 145 or equivalents

- _____ 3 C2 900 COM 110 Communication as Critical Inquiry
- _____ 3 C1 900 ENG 101 or ENG 101A10 Composition as Critical Inquiry
- _____ 3 C1 901 ENG 145 Writing in the Academic Disciplines

Mathematics (1 course required)

Please see major requirements for mathematics options

- _____ 4 M1 900 MAT 121 Applied Calculus
- _____ OR M1 900-1 MAT 145 Calculus I

Physical & Life Sciences (2 courses/7-8 hours required)

Students must complete 1 life science and 1 physical science course; at least 1 course must have a lab.

Humanities & Fine Arts (3 courses required)

At least 1 humanities and 1 fine arts course required

Social & Behavioral Sciences (3 courses required)

2 different disciplines must be represented.

- _____ 3 S3 901 Macroeconomics
- _____ 3 S3 902 Microeconomics

Additional Graduation Requirements

_____/120 minimum total credit hours

_____/42 minimum senior college hours

AMALI requirement

See the AMALI Requirement section of the catalog or the Course Finder website for a list of courses.

B.S. Science, Math, & Technology (1 course required)

See the B.S.—SMT Requirement section of the catalog or the Course Finder website for a list of courses.

- _____ 3 FIL 240 Business Finance

Major (min. 70 credit hours)†

- _____ 3 ACC 131 Financial Accounting (P: 12+ earned hours)
- _____ 3 ACC 132 Managerial Accounting (P: ACC 131)
- _____ 3 ACC 260 Computer Programming for Business (P: MS Competency)
- _____ 3 ACC 261 Business Systems Analysis (P: MS COMP)
- _____ 3 ACC 270 Information Systems in Organizations (P: 167 & 168 or equivalent; ACC 132 or conc. reg.; ECO 101 and 102; MAT 120; MQM 100 or ECO 138 or POL 138 or PSY 138)
- _____ 3 ACC 362 Advanced Business Systems Analysis (P: ACC 261 & 368)
- _____ 3 ACC 366 Advanced Business Data Management (P: ACC 261)
- _____ 3 ACC 368 Developing Business Application Systems (P: ACC 260 and 261 or conc. reg.)
- _____ 3 BUS 100 Enterprise
- _____ 0 BUS 285 Business Fundamentals Exam (P: conc. reg. in MQM 385)
- _____ 3 ECO 101 Principles of Microeconomics
- _____ 3 ECO 102 Principles of Macroeconomics
- _____ 3 ENG 145A13 Writing for Business & Government Organizations† (P: ENG 101)
- _____ 3 FIL 185 Legal, Ethical, & Social Environment of Business (P: ECO 103 or 101 and 102; 15+ earned hours)
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