

Upon graduation, accounting majors who plan to become Certified Public Accountants, Certified Management Accountants or Certified Internal Auditors will qualify to sit for national certification examinations. In Michigan, CPA candidates will qualify to sit for the exam upon graduation, but they will need 150 hours of education for licensure beginning July 1, 2003. However, many states require CPA candidates to have earned 150 hours of credit, or possibly a master's degree, before sitting for the exam. Be sure you know the requirements for your state.

The general requirements for the bachelor of business administration degree, the academic major requirements below and sufficient electives to meet the minimum of 124 hours for graduation, must be completed.

**General Education Requirements .....41 hours**

*Area I Symbolics and Communication*

1. See page 23
2. See page 23
3. MGMT202 Business Communication\*
4. *One course from the following:*
  - MATH118 Linear Models and Probability (3 hrs)
  - MATH122 Elementary Linear Algebra (3 hrs)
5. IS215 End-User Computing\*

*Area II Science and Technology*

1. See page 24
2. See page 24
3. See page 24

*Area III Social Sciences*

1. See page 24
2. See page 24
3. ECON201 Principles of Macroeconomics (3 hrs)
4. ECON202 Principles of Microeconomics (3 hrs)

*Area IV Arts and Humanities*

1. See page 25
2. See page 25
3. Logic or ethics is strongly recommended for general education requirement IV.3.
4. See page 25

**Physical Education/Graduation Requirement ..... 2 hours**

**Major Requirements.....60 hours**

**Business Core Courses 21 hours**

- ACC240 Principles of Financial Accounting (3 hrs)
- ACC241 Principles of Managerial Accounting (3 hrs)
- COB200 Introduction to Business (3 hrs)
- LAW293 Legal Environment of Business (3 hrs)
- \*MGMT202 Business Communication (3 hrs)
- \*IS215 End-User Computing (3 hrs)
- DS265 Business Statistics I (3 hrs)

**Business Administration Core Courses 15 hours**

- FIN350 Principles of Finance (3 hrs)
- MKTG360 Principles of Marketing (3 hrs)
- MGMT386 Organizational Behavior and Theory (3 hrs)
- POM374 Introduction to Production/Operations Management (3 hrs)
- ‡MGMT490 Business Policy (3 hrs)

**Discipline 24 hours**

- Required Courses 18 hours**
- ACC296 The Accounting Cycle and Profession (3 hrs)
  - ACC340 Intermediate Accounting (3 hrs)
  - ACC342 Managerial Cost Accounting (3 hrs)
  - ACC344 Principles of Taxation (3 hrs)
  - ACC356 Accounting Information Systems (3 hrs)
  - ACC496 Financial Management and Controllership (3 hrs)

**Restricted Elective Courses 6 hours**

- Two courses from the following:*
- ACC442 Advanced Cost Accounting (3 hrs)
  - ACC450 Internal Auditing (3 hrs)
  - ACC475 International Accounting (3 hrs)
  - ACC479 Special Topics (3 hrs)
  - ACC491 Accounting Honors Thesis (3 hrs)

- ACC499 Directed Studies (3 hrs)
- ACC540 Corporate Financial Reporting (3 hrs)
- †ACC541 Advanced Financial Accounting (3 hrs)
- †ACC546 Public and Nonprofit Sector Accounting (3 hrs)
- ACC548 Information Systems Audit and Control (3 hrs)
- ACC567 Professional Auditing (3 hrs)
- ACC585 Business Tax Planning (3 hrs)

**Minor Requirements .....0 hours**  
*No minor is required.*

**University Elective Courses .....21 hours**

**Program Total ..... 124 hours**

*Note:*

*\*This course satisfies both a general education and a major requirement.*

*†Students who intend to sit for the CPA examination in Michigan must elect ACC546 Public and Nonprofit Sector Accounting and should select ACC541 Advanced Financial Accounting.*

*‡All 300-level core courses listed above must be completed before enrollment in MGMT490 Business Policy.*

*All 200-level core courses listed above must be completed prior to admission to the College of Business.*

## ACCOUNTING INFORMATION SYSTEMS MAJOR (AIS)

Accounting information systems is a four-year program designed to provide a bachelor's degree with a concentration in accounting and computer information systems. The program combines the course work required for a degree in accounting with several computer information systems courses.

Eastern Michigan University is one of only a few universities in the country offering this unique degree. Accounting information systems majors who obtain this degree are well prepared for careers in a dynamic and ever-changing environment, where knowledge of both accounting and computer information systems is mandatory. Possible career choices include computer systems design, computer assurance services, computer security analysis, internal auditing, public accounting, nonprofit accounting and strategic managerial accounting.

Upon graduation, accounting information systems majors who plan to become certified public accountants, certified management accountants, certified internal auditors or certified information systems auditors will qualify to sit for national certification examinations. In Michigan, CPA candidates will qualify to sit for the exam upon graduation, but they will need 150 hours of education for licensure beginning July 1, 2003. However, many states require CPA candidates to have earned 150 hours of credit, or possibly a master's degree, before sitting for the exam. Be sure you know the requirements for your state.

The general requirements for the bachelor of business administration degree, the academic major requirements below and sufficient electives to meet the minimum of 124 hours for graduation, must be completed.

**General Education Requirements .....41 hours**

*Area I Symbolics and Communication*

1. See page 23
2. See page 23
3. MGMT202 Business Communication\*
4. *One course from the following:*
  - MATH118 Linear Models and Probability (3 hrs)
  - MATH122 Elementary Linear Algebra (3 hrs)
5. IS215 End-User Computing\*

*Area II Science and Technology*

1. See page 24
2. See page 24
3. See page 24

*Area III Social Sciences*

1. See page 24
2. See page 24
3. ECON201 Principles of Macroeconomics (3 hrs)
4. ECON202 Principles of Microeconomics (3 hrs)

*Area IV Arts and Humanities*

1. See page 25
2. See page 25
3. Logic or ethics is strongly recommended for general education requirement IV.3.
4. See page 25

Physical Education/Graduation Requirement .....2 hours

Major Requirements .....69 hours

**Business Core Courses** 21 hours

- ACC240 Principles of Financial Accounting (3 hrs)
- ACC241 Principles of Managerial Accounting (3 hrs)
- COB200 Introduction to Business (3 hrs)
- LAW293 Legal Environment of Business (3 hrs)
- \*MGMT202 Business Communication (3 hrs)
- \*IS215 End-User Computing (3 hrs)
- DS265 Business Statistics I (3 hrs)

**Business Administration Core Courses** 15 hours

- FIN350 Principles of Finance (3 hrs)
- MKTG360 Principles of Marketing (3 hrs)
- MGMT386 Organizational Behavior and Theory (3 hrs)
- POM374 Introduction to Production/Operations Management (3 hrs)
- ‡MGMT490 Business Policy (3 hrs)

**Discipline** 33 hours

- ACC296 The Accounting Cycle and Profession (3 hrs)
- ACC340 Intermediate Accounting (3 hrs)
- ACC342 Managerial Cost Accounting (3 hrs)
- ACC344 Principles of Taxation (3 hrs)
- ACC356 Accounting Information Systems (3 hrs)
- ACC456 Accounting Information Systems Implementation and Projects (3 hrs)
- ACC548 Information Systems Audit and Control (3 hrs)
- IS219 File Processing and COBOL Programming (3 hrs)
- IS247 Introduction to Web Application Development (3 hrs)
- IS380 Introduction to Databases (3 hrs)
- One course from the following:*
  - IS315 Object-Oriented Application Development (3 hrs)
  - IS417 Systems Analysis and Design (3 hrs)
  - IS320 Business Data Communications and Computer Networks (3 hrs)

Minor Requirements .....0 hours

*No minor is required.*

†University Elective Courses .....12 hours

Program Total .....124 hours

*Note:**\*This course satisfies both a general education and a major requirement.**†These courses must be taken outside the College of Business.**‡All 300-level core courses listed above must be completed before enrollment in MGMT490 Business Policy.**All 200-level core courses listed above must be completed prior to admission to the College of Business.***FINANCE MAJOR (FIN)**

Finance majors acquire the knowledge and skills to analyze financial data and use financial concepts to value financial and real assets, and to help individuals and companies make decisions about allocating scarce resources. Students can develop their expertise in a variety of areas including corporate finance, banking, investments and international finance.

The general requirements for the bachelor of business administration degree, the academic major requirements below, and sufficient electives to meet the minimum of 124 hours must be completed for graduation.

General Education Requirements .....41 hours

*Area I Symbolics and Communication*

1. See page 23
2. See page 23
3. MGMT202 Business Communication\*
4. *One course from the following:*
  - MATH118 Linear Models and Probability (3 hrs)
  - MATH122 Elementary Linear Algebra (3 hrs)
5. IS215 End-User Computing\*

*Area II Science and Technology*

1. See page 24
2. See page 24
3. See page 24

*Area III Social Sciences*

1. See page 24
2. See page 24
3. ECON201 Principles of Macroeconomics (3 hrs)
4. ECON202 Principles of Microeconomics (3 hrs)

*Area IV Arts and Humanities*

1. See page 25
2. See page 25
3. Logic or ethics is strongly recommended for general education requirement IV.3.
4. See page 25

Physical Education/Graduation Requirement .....2 hours

Major Requirements .....60 hours

**Business Core Courses** 21 hours

- ACC240 Principles of Financial Accounting (3 hrs)
- ACC241 Principles of Managerial Accounting (3 hrs)
- COB200 Introduction to Business (3 hrs)
- LAW293 Legal Environment of Business (3 hrs)
- \*MGMT202 Business Communication (3 hrs)
- \*IS215 End-User Computing (3 hrs)
- DS265 Business Statistics I (3 hrs)

**Business Administration Core Courses** 15 hours

- FIN350 Principles of Finance (3 hrs)
- MKTG360 Principles of Marketing (3 hrs)
- MGMT386 Organizational Behavior and Theory (3 hrs)
- POM374 Introduction to Production/Operations Management (3 hrs)
- ‡MGMT490 Business Policy (3 hrs)

**Discipline** 24 hours

- Required Courses** 15 hours
  - FIN354 Investments (3 hrs)
  - FIN357 Financial Markets and Institutions (3 hrs)
  - FIN359 Intermediate Financial Theory (3 hrs)
  - FIN360 Theory of Financial Decisions (3 hrs)
  - FIN450 Problems in Financial Management (3 hrs)
- Restricted Elective Courses** 9 hours

*Nine hours from the following:*

- FIN352 Entrepreneurial Finance (3 hrs)
- FIN370 International Business Finance (3 hrs)
- FIN451 Introduction to Speculative Markets (3 hrs)
- FIN453 Commercial Banking (3 hrs)
- FIN454 Mortgage Banking (3 hrs)
- FIN479 Special Topics (3 hrs)
- ACC340 Intermediate Accounting (3 hrs)
- ACC540 Corporate Financial Reporting (3 hrs)
- ECON445 Economic Fluctuations and Forecasting (3 hrs)

Minor Requirements .....0 hours

*No minor is required.*