

# UNDERGRADUATE CATALOG 2017–18

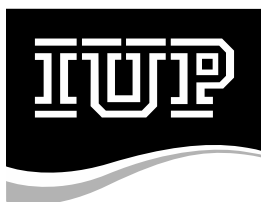
## DEPARTMENT OF ACCOUNTING

EBERLY COLLEGE OF BUSINESS AND INFORMATION TECHNOLOGY

[www.iup.edu/accounting](http://www.iup.edu/accounting)

This document is a direct extract from the full 2017–18 *Undergraduate Catalog*. As a result, the original page numbering will appear.

For information on other colleges at IUP, or about specific courses, please consult the full 2017–18 catalog, available at [www.iup.edu/registrar/catalog](http://www.iup.edu/registrar/catalog). Earlier catalogs are also available at this web address.



Indiana University of Pennsylvania

- (5) Students interested in pursuing the following career paths should consider:
- **Certified Public Accountant (CPA):** ACCT 422, 441, 493, and BLAW 336. Students seeking certification as a CPA will be required to satisfy the educational requirement of 150cr.
  - **Certified Management Accountant (CMA):** ACCT 412, 432, 461, 493
  - **Certified Fraud Examiner (CFE):** ACCT 432, 493, ECON 223, CRIM 101.
- (6) Students may be able to apply these credits in conjunction with the controlled electives to earn a minor in another discipline, such as finance, marketing, economics, and pre-law. Students should follow the advice of their faculty advisor to fulfill the above requirements.

## Department of Accounting

**Website:** [www.iup.edu/accounting](http://www.iup.edu/accounting)

**Sekhar Anantharaman, Chairperson;** Anderson, Kline, Maheshwari, Opalinski, Paz, Rahman, Simpkins, Tickell, Woan; and professors emeriti Ghobashy, Robbins

Accounting majors receive instruction in financial reporting system design and analysis, managerial accounting, taxation, and nonprofit accounting leading to career opportunities in public, industry, and government accounting.

### Bachelor of Science—Accounting

**Liberal Studies:** As outlined in Liberal Studies section with the following specifications: 49-50

**Mathematics:** MATH 115 (1)

**Social Science:** ECON 121, PSYC 101

**Liberal Studies Electives:** 9cr, COSC/IFMG 101 or IFMG 110 (2), ECON 122, MATH 214 (3), no courses with ACCT prefix

**College: Business Administration Core** 33

#### Required Courses:

ACCT 201	Accounting Principles I	3cr
ACCT 202	Accounting Principles II	3cr
BCOM 321	Business and Interpersonal Communications	3cr
BLAW 235	Legal Environment of Business	3cr
FIN 310	Fundamentals of Finance	3cr
IFMG 300	Information Systems: Theory and Practice	3cr
MGMT 310	Principles of Management	3cr
MGMT 330	Production and Operations Management	3cr
MGMT 495	Business Policy	3cr
MKTG 320	Principles of Marketing	3cr
QBUS 215	Business Statistics	3cr

**Major: Accounting (4)** 27

#### Required Courses:

ACCT 304	Intermediate Accounting I	3cr
ACCT 305	Intermediate Accounting II	3cr
ACCT 311	Cost Accounting	3cr
ACCT 401	Advanced Accounting	3cr
ACCT 421	Federal Tax I	3cr
ACCT 431	Auditing	3cr

**Controlled Electives:** Three courses from any ACCT 300 level or above (except for ACCT 493) that are not included in the accounting major core and/or BLAW 336, or with approval of the chairperson 9cr

**Free Electives: (5, 6)** 10-11

**Total Degree Requirements:** 120

- (1) MATH 115 or 121 or 125.
- (2) IFMG 110 cannot be used as a D/F repeat for COSC/IFMG 101.
- (3) MATH 214 or 216 or 217.
- (4) Students must meet the grade prerequisite(s) listed in the course description section of this catalog before advancing to the next course.

### Minor—Accounting (1)

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(for business majors and students majoring in computer science, criminology, economics, employment and labor relations, fashion merchandising, hospitality management, and sport administration)

#### Prescribed Liberal Studies:

**Mathematics:** MATH 214 or 217

**Social Science:** ECON 121

**Liberal Studies Elective:** BTED/COSC/IFMG 101

#### Courses:

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ACCT 201	Accounting Principles I	3cr
ACCT 202	Accounting Principles II	3cr
ACCT 304	Intermediate Accounting I	3cr
ACCT 305	Intermediate Accounting II	3cr

#### Two courses from the following:

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ACCT 303, 311, 401, 421/422, 431/432

- (1) Minor course requirements must be completed with a minimum cumulative GPA of 2.0.