ACCOUNTING, BACHELOR OF SCIENCE (B.S.)

The major in accounting is designed to prepare students for entry-level positions in accounting. This program will qualify graduates to sit for the Uniform Certified Public Accountant Examination in Virginia. However, certification requires 150 hours of college credits. Most public accounting firms give hiring preference to applicants who have completed the full 150 hours prior to starting work.

This degree program can be completed either on campus or fully online. Students interested in the online format should contact a School of Business recruitment counselor at ugbrecruit@vcu.edu for more information.

Student learning outcomes

Upon completing this program:

- Graduates will demonstrate a broad base of knowledge across accounting topics and apply that knowledge in a variety of contexts.
- Graduates will demonstrate an understanding of the core business and strategic concepts involved in accounting.
- Graduates will demonstrate the ability to identify and communicate accounting ethical issues; evaluate information in a manner free of distortion, personal bias or conflicts of interest; recognize situations where professional ethical standards apply; respect confidentiality.
- Graduates will demonstrate the ability to effectively communicate ideas and analysis of accounting problems. Graduates can demonstrate this ability either in writing or in oral presentations (e.g., writing memos, thought papers or other types of business correspondence; presenting case analyses; etc.).

The admission requirements for the School of Business (http://bulletin.vcu.edu/undergraduate/business/undergraduate-information/academic-policies/) detail the deadlines and other requirements for students to be admitted to one of these major programs of study. The following courses must be completed before the student may declare a specific business major: ACCT 203, ACCT 204, BUSN 201 or BUSN 205, BUSN 212 or MATH 200, BUSN 225, ECON 210, ECON 211, UNIV 111, UNIV 112 and UNIV 200.

The School of Business has special academic policies (http://bulletin.vcu.edu/undergraduate/business/undergraduate-information/academic-policies/), including policies on transfer credits, that apply to all undergraduate degrees.

All baccalaureate degree programs in the School of Business require successful completion of the business knowledge exam as administered in BUSN 499.

Students may need to take additional mathematics courses as prerequisites to BUSN 212 or MATH 200. These credits will count as open electives in the degree program.

No more than six credits from the BUSN 16X Digital Literacy courses may be applied to the degree.

INTL 493 may not be counted toward a business degree.

Credit for SPCH 121 or SPCH 321 will substitute for BUSN 225, and no more than three credits of these courses may be applied toward a business degree. Students who earned a minimum grade of B in either ECON 203 or ECON 205 at VCU may substitute that credit for ECON 210.

The pass/fail grading policy may not be used for many course requirements. Students should check with their academic adviser before taking the pass/fail grading option.

All upper-level accounting courses with a prerequisite course require a minimum grade of C in the prerequisite course and the following must be fulfilled:

- Students must have received a minimum grade of C in all required accounting courses.
- Required accounting courses in which students earn a grade of D or F must be repeated.
- Students must achieve a minimum 2.0 GPA in the accounting major requirements to graduate.

Degree requirements for Accounting, Bachelor of Science (B.S.)

Course	Title	Hours
General education (http://bulletin.vcu.edu/undergraduate/undergraduate-study/general-education-curriculum/)		
Select 30 credits of general education courses in consultation with an adviser.		30
Major requirements		
• Major core requirements		
ACCT 301	Federal Income Taxation for Individuals	3
ACCT 303	Intermediate Accounting I	3
ACCT 304	Intermediate Accounting II	3
ACCT 305	Intermediate Accounting III	3
ACCT 306	Cost Accounting	3
ACCT 307	Accounting Systems	3
ACCT 406	Auditing	3
ACCT 408	Data Analytics for Accountants	3
• Additonal major requirements		
INFO 320	Business Intelligence and Data Mining	3
or MKTG 350	Customer and Marketing Analytics	
or SCMA 302	Business Statistics II	
or SCMA 303	Business Analytics	
• Major electives		
Approved accounting/analytics electives (Select from list below.)		6
Ancillary requirements		
• Ancillary core requirements		
ACCT 203 & ACCT 204	Introduction to Accounting I and Introduction to Accounting II	6
BUSN 225	Winning Presentations	3
BUSN 301	Career and Professional Development	1
BUSN 323	Legal Environment of Business	3
BUSN 499	Business Knowledge Exam	0

ECON 210	Principles of Microeconomics (satisfies general education BOK for social/ behavioral sciences and/or AOI for global perspectives)	3
ECON 211	Principles of Macroeconomics	3
FIRE 311	Financial Management	3
MGMT 303	Creativity and Ideation	3
MGMT 310	Managing People in Organizations	3
MGMT 434	Strategic Management	3
MKTG 301	Marketing Principles	3
SCMA 301	Business Statistics I	3
SCMA 320	Production/Operations Management	3
• Additional ancillary requirements		
BUSN 201	Foundations of Business [1]	3
or BUSN 205	Introduction to the World of Business	
BUSN 212	Business Problem Solving and Analysis (either satisfies general education quantitative foundations)	4
or MATH 200	Calculus with Analytic Geometry I	
Open electives		
Select any course. [2]		16
Total Hours		**120**

1 BUSN 205 satisfies general education AOI for global perspectives.

2 Students may choose electives to reach the minimum total of 120 credits.

The minimum number of credit hours required for this degree is 120.

Approved accounting/analytics electives

Course	Title	Hours
ACCT 410	Advanced Tax Accounting	
ACCT 491	Topics in Accounting	
ACCT 591	Topics in Accounting	
INFO 320	Business Intelligence and Data Mining	
MKTG 448	Digital Marketing	
SCMA 303	Business Analytics	
SCMA 339	Quantitative Solutions for Supply Chain Management	
SCMA 430	Data Management and Visualization	
SCMA 440	Data Mining and Forecasting	

What follows is a sample plan that meets the prescribed requirements within a four-year course of study at VCU. Please contact your adviser before beginning course work toward a degree.

Freshman year

Fall semester		**Hours**
UNIV 111 Play course video for Focused Inquiry I	Focused Inquiry I (satisfies general education UNIV foundations)	3
General education course		3
General education course		3
General education course		3
Open elective (prerequisite to BUSN 212 suggested)		3
	Term Hours:	**15**
Spring semester		
BUSN 212	Business Problem Solving and Analysis (satisfies general education quantitative foundations)	4
BUSN 225	Winning Presentations	3
UNIV 112 Play course video for Focused Inquiry II	Focused Inquiry II (satisfies general education UNIV foundations)	3
General education course		3
General education course		3
	Term Hours:	**16**

Sophomore year

Fall semester		
ACCT 203	Introduction to Accounting I	3
BUSN 201 or BUSN 205	Foundations of Business or Introduction to the World of Business	3
ECON 210	Principles of Microeconomics (satisfies general education BOK for social/ behavioral sciences and/or AOI for global perspectives)	3
SCMA 301	Business Statistics I	3
UNIV 200	Advanced Focused Inquiry: Literacies, Research and Communication (satisfies general education UNIV foundations)	3
	Term Hours:	**15**
Spring semester		
ACCT 204	Introduction to Accounting II	3
BUSN 323	Legal Environment of Business	3
BUSN 301	Career and Professional Development	1
ECON 211	Principles of Macroeconomics	3
SCMA 302	Business Statistics II	3
Open elective		1
	Term Hours:	**14**

Junior year

Fall semester		
ACCT 301	Federal Income Taxation for Individuals	3
ACCT 303	Intermediate Accounting I	3
MGMT 303	Creativity and Ideation	3
MKTG 301	Marketing Principles	3
SCMA 320	Production/Operations Management	3
	Term Hours:	**15**
Spring semester		
ACCT 304	Intermediate Accounting II	3
ACCT 307	Accounting Systems	3
FIRE 311	Financial Management	3
MGMT 310	Managing People in Organizations	3

Open elective		3
	Term Hours:	**15**
Senior year		
Fall semester		
ACCT 305	Intermediate Accounting III	3
ACCT 306	Cost Accounting	3
BUSN 499	Business Knowledge Exam	0
Accounting/analytics elective (see list)		3
Open electives		6
	Term Hours:	**15**
Spring semester		
ACCT 406	Auditing	3
ACCT 408	Data Analytics for Accountants	3
MGMT 434	Strategic Management	3
Accounting/analytics elective (see list)		3
Open elective		3
	Term Hours:	**15**
	Total Hours:	**120**

The minimum number of credit hours required for this degree is 120.