

ACCOUNTING - BACHELOR OF ACCOUNTANCY (ONLINE)

Every candidate for the Bachelor of Accountancy degree must fulfill the following requirements in addition to the General Education, Viewing a Wider World requirements, College of Business Foundation and the Business Core Courses, and Electives.

In order to count toward the Bachelor of Accountancy, upper-division transfer courses in accounting

1. must have been taken at an institution with AACSB Accounting accreditation or
2. be part of the New Mexico Business Articulation Matrix.

Students must complete all University degree requirements, which include: General Education requirements, Viewing a Wider World requirements, and elective credits to total at least 120 credits with 48 credits in courses numbered 300 or above. Developmental coursework will not count towards the degree requirements and/or elective credits, but may be needed in order to take the necessary English and Mathematics coursework.

Course Requirements

| Prefix | Title | Credits |
|--|--|---------|
| General Education Requirements | | |
| Grades of C- or better are required in general education communications courses. | | |
| <i>Area I: Communications</i> | | |
| <i>English Composition - Level 1</i> | | |
| Choose one from the following: 4 | | |
| ENGL 1110G | Composition I | |
| ENGL 1110H | Composition I Honors | |
| ENGL 1110M | Composition I | |
| <i>English Composition - Level 2</i> | | |
| ENGL 2210G | Professional and Technical Communication | 3 |
| or ENGL 2210H | Professional and Technical Communication | |
| <i>Oral Communication</i> | | |
| Choose one from the following: 3 | | |
| ACOM 1130G | Effective Leadership and Communication in Agriculture | |
| COMM 1115G | Introduction to Communication | |
| COMM 1130G | Public Speaking | |
| HNRS 2175G | Introduction to Communication Honors | |
| <i>Area II: Mathematics</i> | | |
| MATH 1220G | College Algebra (Foundation Requirement) ^{1,2} | 3 |
| <i>Area III/IV: Laboratory Sciences and Social/Behavioral Sciences</i> 10 | | |
| Grades of C- or better required for ECON 2110G and ECON 2120G. | | |
| ECON 2110G | Macroeconomic Principles (Credits are counted in Business Core) | |
| ECON 2120G | Principles of Microeconomics Honors (Credits are counted in Business Core) | |
| <i>Area III: Laboratory Sciences (4 credits) ³</i> | | |
| <i>Area V: Humanities ³</i> 3 | | |
| <i>Area VI: Creative and Fine Arts ³</i> 3 | | |
| <i>General Education Elective</i> 3 | | |
| MATH 1430G | Applications of Calculus I (must earn a grade of at least C-) ² | |

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| Viewing a Wider World Courses ⁴ | | 6 |
| Departmental/College Requirements | | |
| <i>Foundation Requirements ²</i> | | |
| Choose one from the following (grade of C- or better required): | | 3 |
| If MATH 1350G is taken before MATH 1220G then the Statistics course will satisfy the Area II Requirement and MATH 1220G must be taken as a foundation requirement | | |
| MATH 1350G | Introduction to Statistics | |
| A ST 311 | Statistical Applications (Foundation Requirement - doesn't count as Gen.Ed) | |
| <i>Business Core: Lower Division (minimum grades of C- required)</i> | | |
| ACCT 2110 | Principles of Accounting I (not recommended for freshman year) | 3 |
| ACCT 2120 | Principles of Accounting II | 3 |
| BCIS 1110 | Introduction to Information Systems | 3 |
| BUSA 1110 | Intro to Business | 3 |
| <i>Business Core: Upper Division</i> | | |
| BCIS 338 | Business Information Systems I | 3 |
| BLAW 316 | Legal Environment of Business | 3 |
| BFIN 341 | Financial Analysis and Markets | 3 |
| MGMT 309 | Human Behavior in Organizations | 3 |
| MGMT 449 | Strategic Management | 3 |
| MKTG 303 | Principles of Marketing | 3 |
| BCIS 485 | Enterprise Resource Planning | 3 |
| Upper division Economics or Applied Statistics elective from the following prefixes: A ST (excluding A ST 311), ECON | | 3 |
| Upper Division Business Elective from the following prefixes: A ST, ACCT, B A, BCIS, BLAW, ECON, ENTR, BFIN, I B, MGMT, MKTG (excluding A ST 311) | | 3 |
| <i>Major Courses</i> | | |
| ACCT 301 | Financial Accounting I ⁵ | 3 |
| ACCT 302 | Financial Accounting II | 3 |
| ACCT 351 | Accounting Systems | 3 |
| ACCT 353 | Cost Accounting ⁵ | 3 |
| ACCT 403 | Federal Taxation I ⁵ | 3 |
| ACCT 451 | Auditing Theory and Practices | 3 |
| ACCT 458 | Accounting Data Analytics | 3 |
| Upper Division Business Elective from the following prefixes: A ST, ACCT, B A, BCIS, BLAW, ECON, ENTR, BFIN, I B, MGMT, MKTG (excluding A ST 311) | | 3 |
| <i>ACCT Upper Division Electives</i> | | 3 |
| Second Language: (not required) | | |
| Electives, to bring the total credits to 120 ⁶ | | 13 |
| Total Credits | | 120 |

¹ MATH 1220G College Algebra is required for the degree but students may need to take any prerequisites needed to enter MATH 1220G.

² All Foundation Requirement Courses must be taken, or satisfied with transfer credits, regardless of which Mathematics or Statistics course satisfies the Area II: General Education course or the General Education Elective requirements: MATH 1220G, MATH 1430G and MATH 1350G or A ST 311 must be completed.

³ See the General Education (<https://catalogs.nmsu.edu/nmsu/general-education-viewing-wider-world/>) section of the catalog for a full list of courses.

⁴ See the Viewing a Wider World (<https://catalogs.nmsu.edu/nmsu/general-education-viewing-wider-world/#viewingawiderworldtext>) section of the catalog for a full list of courses and how to fulfill this requirement.

⁵ A student who does not pass ACCT 301 Financial Accounting I, ACCT 353 Cost Accounting, or ACCT 403 Federal Taxation I within three attempts will not be allowed to take the class for a fourth.

⁶ Elective credit may vary based on prerequisites, dual credit, AP credit, double majors, and/or minor coursework. The amount indicated in the requirements list is the amount needed to bring the total to 120 credits and may appear in variable form based on the degree. However students may end up needing to complete more or less on a case-by-case basis and students should discuss elective requirements with their advisor

A Suggested Plan of Study for Students

This roadmap assumes student placement in MATH 1220G College Algebra and ENGL 1110G Composition I. The contents and order of this roadmap may vary depending on initial student placement in mathematics and english. It is only a suggested plan of study for students and is not intended as a contract. Course availability may vary from fall to spring semester and may be subject to modification or change.

First Year

| Fall | | Credits |
|--|---|-----------|
| MATH 1220G | College Algebra (C- or better) ¹ | 3 |
| BCIS 1110 | Introduction to Information Systems (C- or better) | 3 |
| Choose one from the following: | | 4 |
| ENGL 1110G | Composition I (C- or better) ¹ | |
| ENGL 1110H | Composition I Honors (C- or better) ¹ | |
| ENGL 1110M | Composition I ((for multicultural/international students only and a C- or better)) ¹ | |
| Area V: Humanities Course ² | | 3 |
| Elective Course | | 3 |
| Credits | | 16 |

Spring

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|---|--|-----------|
| MATH 1430G | Applications of Calculus I ¹ | 3 |
| BUSA 1110 | Intro to Business (C- or better) | 3 |
| Choose one from the following: | | 3 |
| ACOM 1130G | Effective Leadership and Communication in Agriculture (C- or better) | |
| COMM 1115G | Introduction to Communication (C- or better) | |
| COMM 1130G | Public Speaking (C- or better) | |
| HNRS 2175G | Introduction to Communication Honors (C- or better) | |
| Area III: Laboratory Science Course ² | | 4 |
| Area VI: Creative and Fine Arts Course ² | | 3 |
| Credits | | 16 |

Second Year

| Fall | | Credits |
|--------------------------------|---|---------|
| Choose one from the following: | | 3 |
| MATH 1350G | Introduction to Statistics (C- or better) ¹ | |
| A ST 311 | Statistical Applications (C- or better) ¹ | |
| ECON 2110G | Macroeconomic Principles ((counts towards Area IV Gen.Ed and a C- or better)) ¹ | 3 |
| ACCT 2110 | Principles of Accounting I (C- or better) | 3 |
| ENGL 2210G or ENGL 2210H | Professional and Technical Communication ((counts towards Area I Gen.Ed, and a C- or better)) ¹ or Professional and Technical Communication | 3 |

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| Elective Course | | 3 |
| Credits | | 15 |

Spring

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| Elective Course | | 3 |
| ECON 2120G | Principles of Microeconomics Honors ((counts towards Area IV Gen.Ed, and a C- or better)) ¹ | 3 |
| ACCT 2120 | Principles of Accounting II (C- or better) ¹ | 3 |
| Elective Course | | 4 |
| VWW - Viewing a Wider World Course ³ | | 3 |
| Credits | | 16 |

Third Year

Fall

| | | |
|-------------------------|--|-----------|
| ACCT 301 | Financial Accounting I (C- or better) ¹ | 3 |
| ACCT 351 or ACCT 353 | Accounting Systems ^{1, 4} or Cost Accounting | 3 |
| BCIS 338 | Business Information Systems I ¹ | 3 |
| MKTG 303 | Principles of Marketing | 3 |
| MGMT 309 | Human Behavior in Organizations | 3 |
| Credits | | 15 |

Spring

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|---|---|-----------|
| ACCT 302 | Financial Accounting II (C- or better) ¹ | 3 |
| Choose one from the following: ⁴ | | 3 |
| ACCT 351 | Accounting Systems ¹ | |
| ACCT 353 | Cost Accounting ¹ | |
| ACCT 403 | Federal Taxation I ¹ | |
| BLAW 316 | Legal Environment of Business | 3 |
| BFIN 341 | Financial Analysis and Markets ¹ | 3 |
| VWW - Viewing a Wider World Course ³ | | 3 |
| Credits | | 15 |

Fourth Year

Fall

| | | |
|--|---|-----------|
| Choose one from the following: ⁴ | | 3 |
| ACCT 351 | Accounting Systems ¹ | |
| ACCT 353 | Cost Accounting ¹ | |
| ACCT 403 | Federal Taxation I ¹ | |
| ACCT 458 | Accounting Data Analytics | |
| ACCT Upper Division Elective Course ^{1, 5} | | 3 |
| BCIS 485 | Enterprise Resource Planning ¹ | 3 |
| ECON or A ST Upper-Division Elective Course (excluding A ST 311) | | 3 |
| Any Business Upper-Division Elective Course (excluding A ST 311) | | 3 |
| Credits | | 15 |

Spring

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|--|--|------------|
| ACCT 451 | Auditing Theory and Practices ¹ | 3 |
| ACCT Upper-Division Elective Course ^{1, 5} | | 3 |
| MGMT 449 | Strategic Management | 3 |
| Any Business Upper-Division Elective Course (excluding A ST 311) | | 3 |
| Credits | | 12 |
| Total Credits | | 120 |

¹ These courses have prerequisites and it is the students responsibility for checking and fulfilling all course prerequisites listed for these courses

² See the General Education (<https://catalogs.nmsu.edu/nmsu/general-education-viewing-wider-world/>) section of the catalog for a full list of courses.

- ³ See the Viewing a Wider World (<https://catalogs.nmsu.edu/nmsu/general-education-viewing-wider-world/#viewingawiderworldtext>) section of the catalog for a full list of courses.
- ⁴ Students must take all four courses: ACCT 351 Accounting Systems, ACCT 353 Cost Accounting, ACCT 403 Federal Taxation I and ACCT 458 Accounting Data Analytics.
Students who does not pass ACCT 301 Financial Accounting I, ACCT 353 Cost Accounting, or ACCT 403 Federal Taxation I within three attempts will not be allowed to take the class for a fourth.
- ⁵ Graduate-Level Coursework Substitution: At the discretion of the Accounting Department and the Academic Dean of the Business College, qualified juniors/seniors may be allowed to enroll in graduate-level accounting courses to satisfy these requirements.
**qualified juniors/seniors who plan to pursue a Master of Accountancy should consult with the Master of Accountancy program coordinator for details about the requirements that must be met to qualify for early acceptance.*