

ACCOUNTING - BACHELOR OF ACCOUNTANCY

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 Honors	3
<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>		
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 (Credits are counted in Business Core)	
<i>Area III: Laboratory Sciences (4 credits) ³</i>		
<i>Area V: Humanities ³</i>		
<i>Area VI: Creative and Fine Arts ³</i>		
<i>General Education Elective</i>		
MATH 1430G	Applications of Calculus I (must earn a grade of at least C-) ²	

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>		
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

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	Professional and Technical Communication Honors ((counts towards Area I Gen.Ed, and a C- or better)) ¹	3

Elective Course		3
Credits		15

Spring

Elective Course		3
ECON 2120G	Principles of Microeconomics ((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

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

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.*