ACCOUNTING - BACHELOR OF ACCOUNTANCY

Every candidate for the Bachelor of Accountancy degree must fulfill the following requirements in addition to the general education common core, College of Business foundation and the business core courses, Viewing a Wider World requirements and general electives. Please see the College of Business (http://catalogs.nmsu.edu/nmsu/business) section for these requirements.

Requirements

These requirements combined with the accounting courses required as part of the business core courses provide a minimum of 30 credits in accounting.

Major Courses

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 301</td>
<td>Financial Accounting 1</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 302</td>
<td>Financial Accounting II</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 351</td>
<td>Accounting Systems</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 353</td>
<td>Cost Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 403</td>
<td>Federal Taxation I</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 451</td>
<td>Auditing Theory and Practices</td>
<td>3</td>
</tr>
<tr>
<td>Elective</td>
<td>in business, upper-division</td>
<td>3</td>
</tr>
<tr>
<td>Elective</td>
<td>in accounting, upper-division</td>
<td>6</td>
</tr>
<tr>
<td>Total</td>
<td>Credits</td>
<td>27</td>
</tr>
</tbody>
</table>

1 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.

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.