ACCT 300  Intermediate Accounting I
ACCT 301  Intermediate Accounting II
ACCT 302  Cost Accounting
ACCT 303  Accounting Information Systems
ACCT 306  Federal Tax Accounting I
Select one of the following ACCT elective courses:
ACCT 320  Ethics for Accountants
ACCT 401  Advanced Accounting
ACCT 407  Federal Tax Accounting II
ACCT 408  Auditing
Select three of the following ITMG elective courses:
ITMG 310  Business and Organizational Application Programming and Development
ITMG 320  Database Design and Business Intelligence Implementation
ITMG 330  Electronic Commerce
ITMG 340  Introduction to Website Design
ITMG 350  Management Information Systems
ITMG 360  Computer Networks, Security and Forensics
ITMG 440  Interactive Mobile and Web Application Development
ITMG 494  Special Topics

International Accounting Experience (6 units)
BACC students may participate in an International Accounting Issues and European Business Environment program in London, Paris, and Rome. The primary goal of the program is to immerse students in both international accounting topics and business environment from a physical, cultural, and intellectual perspective with an emphasis on doing business in the United Kingdom, France, and Italy. For more information visit Olin Hall Room 232.

Accreditation
The School of Business is accredited by the AACSB International – The Association to Advance Collegiate Schools of Business. The Accountancy area also holds AACSB accounting program accreditation.

Bachelor of Accountancy Options
1. Accountancy Option
2. Accountancy and Supply Chain Management Combination
3. Accountancy and Finance/Real Estate Combination
4. Accountancy and Information Systems/Technology Combination

Major in Accountancy (51 units)
Students in the Bachelor of Accountancy program must satisfy the University of San Diego core curriculum requirements as set forth in the Undergraduate Catalog, Lower Division Requirements for the major, and the Professional Development Passport Program.

Lower Division Prerequisites (22–23 units)
• Third semester competency in a foreign language.
• Completion of the following courses (22–23 units) with a grade point average of 2.0 or better with no grade below “C-”:

ACCT 201  Principles of Financial Accounting
ACCT 202  Principles of Managerial Accounting
ECON 101  Principles of Microeconomics
ECON 102  Principles of Macroeconomics
ECON 216  Quantitative Business Analysis
ITMG 100  Information Systems
MATH 130  Survey of Calculus
or
MATH 150  Calculus I

Upper Division Curriculum Business Component (24 units)
DSCI 300  Prescriptive Business Analytics
DSCI 303  Operations Management
ETLW 302  Business and Society
ETLW 311  Business Law I
FINA 300  Financial Management
MGMT 300  Organizational Behavior
MGMT 490  Strategic Management
MKTG 490  Fundamentals of Marketing
Accountancy Component (27 units)

Students must complete the requirements of one of the following Accountancy Component options:

Option 1: Accountancy Option (27 units)

This option provides a primary emphasis in accountancy that is recommended for students who desire careers in public accounting and who plan on taking the Certified Public Accountant (CPA) Examination. This option is also recommended for students interested in industry related accounting careers where the Certificate in Management Accounting (CMA) is desirable. This option WILL provide all the requirements to sit for the CPA exam in California. This option requires the following:

- ACCT 300 Intermediate Accounting I
- ACCT 301 Intermediate Accounting II
- ACCT 302 Cost Accounting
- ACCT 303 Accounting Information Systems
- ACCT 306 Federal Tax Accounting I
- ACCT 320 Ethics for Accountants Advanced
- ACCT 401 Accounting
- ACCT 407 Federal Tax Accounting II
- ACCT 408 Auditing

Option 2: Accountancy and Supply Chain Management Combination (27 units)

This option provides a primary emphasis in accountancy and a secondary emphasis in Supply Chain Management. In particular, students interested in careers requiring both accountancy skills and supply chain management skills should consider this Bachelor of Accountancy degree program option. Note this option will NOT provide all the requirements to sit for the CPA exam in California. This option requires the following:

- ACCT 300 Intermediate Accounting I
- ACCT 301 Intermediate Accounting II
- ACCT 302 Cost Accounting
- ACCT 303 Accounting Information Systems
- ACCT 306 Federal Tax Accounting I
- BSCM 300 Global Purchasing and Supply Chain Management
- BSCM 302 Supply Chain Management

Select one of the following ACCT elective courses:

- ACCT 320 Ethics for Accountants
- ACCT 401 Advanced Accounting
- ACCT 407 Federal Tax Accounting II
- ACCT 408 Auditing

Select three of the following Finance/Real Estate elective courses:

- FINA 401 Commercial Bank Management
- FINA 402 Investments
- FINA 403 Derivatives
- FINA 404 Advanced Corporate Finance
- FINA 405 International Financial Management
- FINA 406 Personal Finance
- FINA 407 New Venture Finance
- FINA 408 Financial Statement Analysis
- FINA 409 Financial Modeling and Analytics
- FINA 494 Special Topics
- REAL 320 Principles of Real Estate
- REAL 325 Financing Residential Real Estate
- REAL 326 Commercial Real Estate Finance and Investment
- REAL 327 Legal Aspects of Real Estate
- REAL 328 Commercial Real Estate Valuation
- REAL 329 Real Estate Development
- REAL 494 Special Topics

Option 3: Accountancy and Finance/Real Estate Combination (27 units)

This option provides a primary emphasis in accountancy and a secondary emphasis in finance or real estate. In particular, students interested in careers requiring both accountancy skills and finance or real estate skills should consider this Bachelor of Accountancy degree program option. Note this option will NOT provide all the requirements to sit for the CPA exam in California. This option requires the following:

- ACCT 300 Intermediate Accounting I
- ACCT 301 Intermediate Accounting II
- ACCT 302 Cost Accounting
- ACCT 303 Accounting Information Systems
- ACCT 306 Federal Tax Accounting I

Select one of the following ACCT elective courses:

- ACCT 320 Ethics for Accountants
- ACCT 401 Advanced Accounting
- ACCT 407 Federal Tax Accounting II
- ACCT 408 Auditing

Select three of the following Finance/Real Estate elective courses:

- FINA 401 Commercial Bank Management
- FINA 402 Investments
- FINA 403 Derivatives
- FINA 404 Advanced Corporate Finance
- FINA 405 International Financial Management
- FINA 406 Personal Finance
- FINA 407 New Venture Finance
- FINA 408 Financial Statement Analysis
- FINA 409 Financial Modeling and Analytics
- FINA 494 Special Topics
- REAL 320 Principles of Real Estate
- REAL 325 Financing Residential Real Estate
- REAL 326 Commercial Real Estate Finance and Investment
- REAL 327 Legal Aspects of Real Estate
- REAL 328 Commercial Real Estate Valuation
- REAL 329 Real Estate Development
- REAL 494 Special Topics

Option 4: Accountancy and Information Systems/Technology Combination (27 units)

This option provides a primary emphasis in accountancy and a secondary emphasis in information systems and technology. This combination is developed for accountancy students who are geared toward careers in public accounting, industry, or government where both accounting- and technology-based information systems skills and knowledge are required. In particular, students interested in careers requiring accountancy skills, information system skills, and related information technology based skills should consider this Bachelor of Accountancy degree program option. Note this option will NOT provide all the requirements to sit for the CPA exam in California. This option requires the following:

- ACCT 300 Intermediate Accounting I
- ACCT 301 Intermediate Accounting II
- ACCT 302 Cost Accounting
- ACCT 303 Accounting Information Systems
- ACCT 306 Federal Tax Accounting I

Select one of the following ACCT elective courses:

- ACCT 320 Ethics for Accountants
- ACCT 401 Advanced Accounting
- ACCT 407 Federal Tax Accounting II
- ACCT 408 Auditing

Select one of the following courses or any other BSCM course numbered above 303:

- BSCM 303 Strategic Cost Management
- BUSN 377 Negotiation in a Global Business Environment