THOUSE TRANSFER INSTITUTION(S): BACHELOR OF SCIENCE IN BUSINESS ADMINISTRATION TRANSFER INSTITUTION(S): **ACCOUNTING OPTION** GENERAL BULLETIN 2023-2025

| • | TRANSFER INSTITUTION(S): | | | | | | | |
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Montana State University Billings

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| Name _ | | | |
|--------|--|--|--|
| | | | |

Student ID #

GENERAL EDUCATION REQUIREMENTS - SEE ATTACHED PAGE FOR SPECIFIC COURSES

| General Education Category | Course # | Credits | Grade | Semester | Equivalent |
|---|-----------|---------|-------|----------|----------------------------------|
| Category I: Global Academic Skills (9 credits) A. Mathematics (3 credits) M 143 or STAT 216 – Major requirement | | | | | * M 115, 162, or 171 Recommended |
| B. English (3 credits) | ^WRIT 101 | | | | * WRIT 101 |
| C. Communication & Information Literacy (3 credits) | | | | | * |
| Category II: Natural Sciences (7 credits) 2 lectures (6 credits) & 1 lab (1 credit) (1 life science & 1 physical science & 1 lab) | | | | | * |
| | | | | | * |
| | | | | | * |
| A. Social Science (3 credits) ECNS 201 or ECNS 202 – Major requirement | | | | | * ECNS 201 or 202 Recommended |
| B. History (3 credits) | | | | | * |
| Category IV: Cultural Diversity (3 credits) | | | | | * |
| Category V: Arts & Humanities (6 credits) A. Fine Arts (3 credits) | | | | | * |
| B. Humanities (3 credits) A minimum grade of "C-" is required in all General Education courses | | | | | * |

A minimum grade of "C-"is required in all General Education courses.

Poviowed.

Students should consult with their advisors to determine if specific courses are necessary in order to satisfy the General Education requirements within this program.

Certain courses in this program have prerequisites; students should check the course descriptions in the General Bulletin for required prerequisites.

| * Take FVCC courses that are equivalent to MSUB General Education course requirements OR fulfill MUS Core requirements OR earn an AS or AA degree from FVCC. | |
|--|--|
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[^]Business majors must pass all preadmission courses "^" with a grade of "C-" or better prior to taking most 300 or 400 level Business courses. Students must complete all courses required for a Business major with a grade of "C-" or better.

GENERAL EDUCATION REQUIREMENTS

3 3

| CATEGORY | I: GLOBAL ACADEMIC SKILLS | 9 credits | CATEGO | ORY III: | SOCIAL SCIENCES AND HISTORY | 6 CREDITS |
|--|---|--------------------------|---|---|---|---------------------------------------|
| Students are | required to take one course from each su | bcategory | Students | are requ | uired to take one course from each subo | category |
| | A - Mathematics | 3 credits | | | | 3 credits |
| M 10 | | 3 | | 105 | Introduction to Business | 3 |
| M 11 | | 3 | COMX | 106 | Communicating in a Dynamic Work | place 3 |
| M 12 | | 3 | ECNS | 201 | Principles of Microeconomics | 3 |
| M 12 | 2 College Trigonometry | 3 | ECNS | 202 | Principles of Macroeconomics | 3 |
| M 13 | 0 Mathematics for Elementary Teach | ers I 3 | EDU | 105 | Education and Democracy | 3 |
| M 14 | O College Math for Healthcare | 3 | HTH | 110 | Personal Health and Wellness | 3 |
| M 14 | 3 Finite Mathematics | 4 | PSCI | 210 | Introduction to American Governme | nt 3 |
| M 16 | 1 Survey of Calculus | 3 | PSCI | 220 | Introduction to Comparative Govern | ment 3 |
| M 17 | | 4 | PSYX | 100 | Introduction to Psychology | 3 |
| STAT 14 | 1 Introduction to Statistical Concepts | 3 | SOCI | 101 | Introduction to Sociology | 3 |
| STAT 21 | 6 Introduction to Statistics | 4 | SOCI | 201 | Social Problems | 3 |
| Subcategory | R - English | 3 credits | Subcate | gory R | - History | 3 credits |
| WRIT 10 | | 3 | | 101 | American History I | 3 |
| WRIT 12 | 0 | 3 | | 102 | American History II | 3 |
| WRIT 12 | | 3 | HSTR | 159 | World History to 1500 CE | 3 |
| WKII 12 | 2 Introduction to Business writing | 3 | HSTR | 160 | Modern World History | 3 |
| Subseteger | C- Communication & Information Liter | roov 3 orodite | | 230 | Introduction to International Relation | |
| | Cyber Security and Electronic Commi | | | 230 | introduction to international Relation | 18 3 |
| COMX 111 | | 3 | | | Character of Davids Court | 2 1:1 |
| COMX 111 | 1 0 | | CATEG | | CULTURAL DIVERSITY | 3 credits |
| COMX 210 | • | 3 | ANTI | 220 | Culture and Society | 3 |
| LSCI 125 | | 3 | AKIII | 160 | Global Visual Culture | 3 |
| Loci 125 | Research in the information Age | 3 | COMX | 212 | Intro to Intercultural Communication | |
| C. TEGODY I | L. Marrier & Correspond | . 0 1 1-1. | — GPHY | 121 | Human Geography | 3 |
| | | e & 1 cr. lab | | 270 | Global Health Issues | 3 |
| | required to take one course from each sul | bcategory and | | 230 | World Literature Survey | 3 |
| | orresponding lab or Integrated Sciences | | MUSI | 207 | World Music | 3 |
| | A – Life Sciences | 3-4 credits | | 105 | Introduction to Native American Stu | |
| BIOB 10 | 23 | 3 | NASX | 205 | Native Americans in Contemporary | |
| BIOB 10 | 23 | 1 | REHA | 201 | Introduction to Diversity in Counseli | |
| BIOB 12 | | | | 170 | The Religious Quest | 3 |
| BIOB 12 | | | | 150 | The Hispanic Tradition | 3 |
| BIOB 16 | 1 0,1 | 3 | WGSS | 274 | Women, Culture, and Society | 3 |
| BIOB 16 | 1 2 3 | 1 | | | | |
| SCIN 10 | Č | 3 | CATEGO | ORY V: | ARTS & HUMANITIES | 6 credits |
| SCIN 10 | 2 Integrated Science I Lab | 1 | Students | s are requ | uired to take one course from each subo | category |
| G 1 . | D DI 1 1 C 1 | 2.4 | Subcate | | – Fine Arts | 3 credits |
| | B – Physical Sciences | 3-4 credits | AKIZ. | 105 | Visual Language-Drawing | 3 |
| ASTR 11 | | 3 | ARTZ | 106 | Visual Language-2-D Foundations | 3 |
| ASTR 11 | 3 | 1 | ARTZ | 108 | Visual Language-3-D Foundations | 3 |
| CHMY 12 | | 3 | ARTZ | 131 | Ceramics for Non-majors | 3 |
| CHMY 12 | , | | CRWR | 240 | Intro Creative Writing Workshop | 3 |
| CHMY 14 | | 3 | FILM | 160 | Introduction to World Cinema | 3 |
| CHMY 14 | | 1 | LIT | 270 | Film & Literature | 3 |
| GEO 10 | , , | 3 | MUSI | 101 | Enjoyment of Music | 3 |
| GEO 10 | 1) Introduction to Physical Coology I | aboratory 1 | MUSI | | | 1 |
| | , , | | | 114 | Band: MSUB Symphonic | 1 |
| GPHY 26 | Spatial Sciences Technology & Ap | plications 3 | | 114 131 | Band: MSUB Symphonic Jazz Ensemble I: MSUB | 1 |
| GPHY 26 | Spatial Sciences Technology & Ap Spatial Sciences & Technology Lab | plications 3 | MUSI MUSI | 131 | Jazz Ensemble I: MSUB | 1 |
| GPHY 26 PHSX 10 | Spatial Sciences Technology & Ap. Spatial Sciences & Technology Lat Our Physical World | plications 3 5 1 3 | MUSI MUSI | 131 147 | Jazz Ensemble I: MSUB Choral Ensemble: University Chorus | 1 1 |
| GPHY 26 PHSX 10 PHSX 10 | Spatial Sciences Technology & Ap. Spatial Sciences & Technology Lat Our Physical World Our Physical World Lab | plications 3 5 1 3 | MUSI MUSI PHOT THTR | 131 | Jazz Ensemble I: MSUB | 1 |
| GPHY 26 PHSX 10 PHSX 10 PHSX 20 | Spatial Sciences Technology & Ap. Spatial Sciences & Technology Lat Our Physical World Our Physical World Lab College Physics I | plications 3 | MUSI MUSI PHOT THTR | 131 147 154 | Jazz Ensemble İ. MSUB Choral Ensemble: University Chorus Exploring Digital Photography | 1 1 3 |
| GPHY 26 PHSX 10 PHSX 10 PHSX 20 PHSX 20 | Spatial Sciences Technology & Ap. Spatial Sciences & Technology Lat Our Physical World Our Physical World Lab College Physics I College Physics I Lab | plications 3 1 3 1 3 1 | MUSI MUSI PHOT THTR | 131 147 154 101 | Jazz Ensemble I: MSUB Choral Ensemble: University Chorus Exploring Digital Photography Introduction to Theatre | 1 1 3 |
| GPHY 26 PHSX 10 PHSX 20 PHSX 20 PHSX 20 SCIN 10 | Spatial Sciences Technology & Ap. Spatial Sciences & Technology Lat Our Physical World Our Physical World Lab College Physics I College Physics I Lab Integrated Science II | plications 3 1 3 1 3 1 3 | MUSI MUSI PHOT THTR | 131 147 154 101 | Jazz Ensemble İ. MSUB Choral Ensemble: University Chorus Exploring Digital Photography Introduction to Theatre - Humanities | 1 1 3 3 |
| GPHY 26 PHSX 10 PHSX 10 PHSX 20 PHSX 20 | Spatial Sciences Technology & Ap. Spatial Sciences & Technology Lat Our Physical World Our Physical World Lab College Physics I College Physics I Lab Integrated Science II | plications 3 1 3 1 3 1 | MUSI MUSI PHOT THTR | 131 147 154 101 egory B | Jazz Ensemble İ. MSUB Choral Ensemble: University Chorus Exploring Digital Photography Introduction to Theatre - Humanities Introduction to Art History | 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 |
| GPHY 26 PHSX 10 PHSX 20 PHSX 20 PHSX 20 SCIN 10 | Spatial Sciences Technology & Ap. Spatial Sciences & Technology Lat Our Physical World Our Physical World Lab College Physics I College Physics I Lab Integrated Science II | plications 3 1 3 1 3 1 3 | MUSI MUSI PHOT THTR Subcate ARTH HONR | 131 147 154 101 egory B • 150 111 | Jazz Ensemble İ. MSUB Choral Ensemble: University Chorus Exploring Digital Photography Introduction to Theatre - Humanities Introduction to Art History Perspectives and Understanding | 1 3 3 3 3 3 Credits 3 3 |
| GPHY 26 PHSX 10 PHSX 20 PHSX 20 PHSX 20 SCIN 10 | Spatial Sciences Technology & Ap. Spatial Sciences & Technology Lat Our Physical World Our Physical World Lab College Physics I College Physics I Lab Integrated Science II | plications 3 1 3 1 3 1 3 | MUSI MUSI PHOT THTR Subcate ARTH HONR LIT | 131 147 154 101 egory B - 150 111 110 | Jazz Ensemble İ. MSUB Choral Ensemble: University Chorus Exploring Digital Photography Introduction to Theatre - Humanities Introduction to Art History Perspectives and Understanding Introduction to Literature | 1 3 3 3 3 3 3 3 3 3 |
| GPHY 26 PHSX 10 PHSX 20 PHSX 20 PHSX 20 SCIN 10 | Spatial Sciences Technology & Ap. Spatial Sciences & Technology Lat Our Physical World Our Physical World Lab College Physics I College Physics I Lab Integrated Science II | plications 3 1 3 1 3 1 3 | MUSI MUSI PHOT THTR Subcate ARTH HONR LIT LIT | 131 147 154 101 egory B 150 111 110 213 | Jazz Ensemble I: MSUB Choral Ensemble: University Chorus Exploring Digital Photography Introduction to Theatre - Humanities Introduction to Art History Perspectives and Understanding Introduction to Literature Montana Literature | 1 1 3 3 3 3 4 3 3 3 3 3 3 3 |
| GPHY 26 PHSX 10 PHSX 20 PHSX 20 PHSX 20 SCIN 10 | Spatial Sciences Technology & Ap. Spatial Sciences & Technology Lat Our Physical World Our Physical World Lab College Physics I College Physics I Lab Integrated Science II | plications 3 1 3 1 3 1 3 | MUSI MUSI PHOT THTR Subcate ARTH HONR LIT | 131 147 154 101 egory B - 150 111 110 | Jazz Ensemble İ. MSUB Choral Ensemble: University Chorus Exploring Digital Photography Introduction to Theatre - Humanities Introduction to Art History Perspectives and Understanding Introduction to Literature | 1 3 3 3 3 3 3 3 3 3 |

PHL

People and Politics

| | | Course | Credits | Grade | Semester | Equivalent |
|------------|-----------|--|---------|-------|----------|--------------------|
| Required B | usiness (| Core | ı | | | |
| *WRIT | 101 | College Writing I | 3 | | | WRIT 101 |
| *^M | 143 | Finite Mathematics | 4 | | | M 115, 162, or 171 |
| WRIT | 220 | Business & Professional Writing | 3 | | | BMGT 205 |
| *^STAT | 216 | Introduction to Statistics | 4 | | | STAT 216 |
| *^ECNS | 201 | Principles of Microeconomics | 3 | | | ECNS 201 |
| *^ECNS | 202 | Principles of Macroeconomics | 3 | | | ECNS 202 |
| ^ACTG | 201 | Principles of Financial Accounting | 3 | | | ACTG 201 |
| ^ACTG | 202 | Principles of Managerial Accounting | 3 | | | ACTG 202 |
| BFIN | 322 | Business Finance | 3 | | | |
| BGEN | 235 | Business Law | 3 | | | BGEN 235 |
| ^BGEN | 240 | Introduction to Business Data Analysis | 3 | | | BGEN 240 |
| BGEN | 315 | Applied Business Decisions | 3 | | | |
| BMGT | 322 | Operations Management | 3 | | | |
| BMGT | 335 | Management and Organization | 3 | | | BMGT 235??? |
| BMIS | 311 | Management and Information Systems | 3 | | | |
| BMKT | 325 | Principles of Marketing | 3 | | | |
| BGEN | 499 | Capstone | 3 | | | |

[^]Business majors must pass all preadmission courses with a grade of "C-" or better prior to taking most 300 and 400 level Business courses. Students must complete all courses required for a Business major with a grade of "C-" or better. *May satisfy General Education Requirements.

Accounting Option Requirements

| ACTG | 320 | Accounting Data Analytics | 3 | | |
|------|-----|--|---|--|--|
| ACTG | 321 | Accounting Information Systems I | 3 | | |
| ACTG | 327 | Intermediate Financial Accounting and Reporting I | 3 | | |
| ACTG | 328 | Intermediate Financial Accounting and Reporting II | 3 | | |
| ACTG | 401 | Federal Income Taxation | 3 | | |
| ACTG | 402 | Advanced Income Tax | 3 | | |
| ACTG | 410 | Cost/Management Accounting I | 3 | | |
| ACTG | 411 | Auditing I | 3 | | |
| ACTG | 415 | Government and Not-for-Profit Accounting I | 3 | | |
| ACTG | 436 | Advanced Accounting | 3 | | |

Restricted Elective

Select **one** course from the following:

| ACTG | 403 | Topics in Tax, Research, Plan | 3 | | |
|------|-----|--------------------------------|---|--|--|
| ACTG | 438 | Forensic Accounting and Fraud | 3 | | |
| BGEN | 405 | Laws, Regulations and Research | 3 | | |

Electives

The total number of courses a student elects to take that fulfill both the General Education requirements and the major requirements will determine the total number of elective credits required for the degree. Electives should be chosen in consultation with an academic advisor.

| consultation with an academic advisor. | | |
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BACHELOR OF SCIENCE IN BUSINESS ADMINISTRATION - ACCOUNTING OPTION

| Categories | Credits | Earned | Remaining |
|---------------------------------|---------|--------|-----------|
| General Education Requirements* | 31 | | |
| Required Business Core | 50 | | |
| Accounting Option Requirements | 30 | | |
| Restricted Electives | 3 | | |
| Electives (variable) | V | | |
| Total | 120 | | |

The number of courses a student elects to take that fulfills both General Education requirements and the major requirements will determine the total number of elective credits required for the degree. Electives should be chosen I consultation with an academic advisor.

The following required courses may also satisfy General Education requirements: WRIT 101, ECNS 201, ECNS 202, M 143, STAT 216.

It is the student's responsibility to know and meet the requirements for graduation. A minimum of 36 credits must be upper division classes (300 and above).

The MSU Billings Accounting program prepares students to sit for and pass the **Certified Public Accountant (CPA) Examination.**

Requirements to sit for the CPA exam in Montana include:

- Successful completion of 24 credits of upper division accounting courses
- Successful completion of 24 credits of other business courses (e.g. courses in management, marketing, finance, management information systems, economics, communications and ethics)

After passing the CPA exam, in order to be licensed as a Certified Public Accountant in Montana individuals must:

- Meet an experience requirement
- Possess a bachelor's degree
- Have earned at least 150 semester credits of college courses