



**FORT PECK COMMUNITY COLLEGE & MSUB**  
**BACHELOR OF SCIENCE IN BUSINESS ADMINISTRATION**  
**ACCOUNTING OPTION**  
**GENERAL BULLETIN 2023-2025**

TRANSFER INSTITUTION(S):  
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Name \_\_\_\_\_

Student ID # \_\_\_\_\_

**GENERAL EDUCATION REQUIREMENTS – SEE ATTACHED PAGE FOR SPECIFIC COURSES**

| General Education Category   | Course #  | Credits | Grade | Semester | Equivalent                       |
|--|-----------|---------|-------|----------|----------------------------------|
| <b>Category I: Global Academic Skills</b> (9 credits)<br>A. Mathematics (3 credits)<br><i>M 143 or STAT 216 – Major requirement</i><br>B. English (3 credits)<br>C. Communication & Information Literacy (3 credits) |           |         |       |          | M 171 or STAT 216<br>Recommended |
|  | ^WRIT 101 |         |       |          | WRIT 101 or 201                  |
|  |           |         |       |          | COMX 111                         |
| <b>Category II: Natural Sciences</b> (7 credits)<br>2 lectures (6 credits) & 1 lab (1 credit)<br>(1 life science & 1 physical science & 1 lab)   |           |         |       |          | *                                |
|  |           |         |       |          | *                                |
|  |           |         |       |          | *                                |
| <b>Category III: Social Sciences and History</b> (6 credits)<br>A. Social Science (3 credits)<br><i>ECNS 201 or ECNS 202 – Major requirement</i><br>B. History (3 credits)   |           |         |       |          | ECNS 201 or 202<br>Recommended   |
|  |           |         |       |          | *                                |
| <b>Category IV: Cultural Diversity</b> (3 credits)   |           |         |       |          | *                                |
| <b>Category V: Arts &amp; Humanities</b> (6 credits)<br>A. Fine Arts (3 credits)<br>B. Humanities (3 credits)  |           |         |       |          | *                                |
|  |           |         |       |          |                                  |

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

^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.

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 Fort Peck Community College courses that are equivalent to MSUB General Education course requirements OR fulfill MUS Core requirements OR earn an AS or AA degree from Fort Peck Community College.

Reviewed:  
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 \_\_\_\_\_  
 \_\_\_\_\_

## GENERAL EDUCATION REQUIREMENTS

### CATEGORY I: GLOBAL ACADEMIC SKILLS 9 credits

Students are required to take one course from each subcategory

#### Subcategory A - Mathematics 3 credits

|             |            |                                       |          |
|-------------|------------|---------------------------------------|----------|
| M           | 105        | Contemporary Mathematics              | 3        |
| M           | 114        | Extended Technical Mathematics        | 3        |
| M           | 121        | College Algebra                       | 3        |
| M           | 122        | College Trigonometry                  | 3        |
| M           | 130        | Mathematics for Elementary Teachers I | 3        |
| M           | 140        | College Math for Healthcare           | 3        |
| <b>M</b>    | <b>143</b> | <b>Finite Mathematics</b>             | <b>4</b> |
| M           | 161        | Survey of Calculus                    | 3        |
| M           | 171        | Calculus I                            | 4        |
| STAT        | 141        | Introduction to Statistical Concepts  | 3        |
| <b>STAT</b> | <b>216</b> | <b>Introduction to Statistics</b>     | <b>4</b> |

#### Subcategory B - English 3 credits

|             |            |                                   |          |
|-------------|------------|-----------------------------------|----------|
| <b>WRIT</b> | <b>101</b> | <b>College Writing I</b>          | <b>3</b> |
| WRIT        | 121        | Introduction to Technical Writing | 3        |
| WRIT        | 122        | Introduction to Business Writing  | 3        |

#### Subcategory C- Communication & Information Literacy 3 credits

|      |     |   |   |
|------|-----|---|---|
| BMIS | 150 | Cyber Security and Electronic Communication | 3 |
| COMX | 111 | Introduction to Public Speaking             | 3 |
| COMX | 115 | Introduction to Interpersonal Communication | 3 |
| COMX | 210 | Communication in Small Groups               | 3 |
| LSCI | 125 | Research in the Information Age             | 3 |

### CATEGORY II: NATURAL SCIENCES 6 cr. lecture & 1 cr. lab

Students are required to take one course from each subcategory and at least one corresponding lab or Integrated Sciences

#### Subcategory A – Life Sciences 3-4 credits

|      |     |   |   |
|------|-----|---|---|
| BIOB | 101 | Discover Biology                          | 3 |
| BIOB | 102 | Discover Biology Lab                      | 1 |
| BIOB | 121 | Fundamentals of Biology for Allied Health | 3 |
| BIOB | 123 | Fund of Biology: The Nature of Nutrition  | 3 |
| BIOB | 160 | Principles of Living Systems              | 3 |
| BIOB | 161 | Principles of Living Systems Lab          | 1 |
| SCIN | 101 | Integrated Science I                      | 3 |
| SCIN | 102 | Integrated Science I Lab                  | 1 |

#### Subcategory B – Physical Sciences 3-4 credits

|      |     |   |   |
|------|-----|---|---|
| ASTR | 110 | Introduction to Astronomy                   | 3 |
| ASTR | 111 | Introduction to Astronomy Lab               | 1 |
| CHMY | 121 | Introduction to General Chemistry           | 3 |
| CHMY | 122 | Introduction to General Chemistry Lab       | 1 |
| CHMY | 141 | College Chemistry I                         | 3 |
| CHMY | 142 | College Chemistry Laboratory I              | 1 |
| GEO  | 101 | Introduction to Physical Geology            | 3 |
| GEO  | 102 | Introduction to Physical Geology Laboratory | 1 |
| GPHY | 262 | Spatial Sciences Technology & Applications  | 3 |
| GPHY | 263 | Spatial Sciences & Technology Lab           | 1 |
| PHSX | 103 | Our Physical World                          | 3 |
| PHSX | 104 | Our Physical World Lab                      | 1 |
| PHSX | 205 | College Physics I                           | 3 |
| PHSX | 206 | College Physics I Lab                       | 1 |
| SCIN | 103 | Integrated Science II                       | 3 |
| SCIN | 104 | Integrated Science II Lab                   | 1 |

### CATEGORY III: SOCIAL SCIENCES AND HISTORY 6 CREDITS

Students are required to take one course from each subcategory

#### Subcategory A – Social Sciences 3 credits

|             |            |  |          |
|-------------|------------|--|----------|
| BGEN        | 105        | Introduction to Business               | 3        |
| COMX        | 106        | Communicating in a Dynamic Workplace   | 3        |
| <b>ECNS</b> | <b>201</b> | <b>Principles of Microeconomics</b>    | <b>3</b> |
| <b>ECNS</b> | <b>202</b> | <b>Principles of Macroeconomics</b>    | <b>3</b> |
| EDU         | 105        | Education and Democracy                | 3        |
| HTH         | 110        | Personal Health and Wellness           | 3        |
| PSCI        | 210        | Introduction to American Government    | 3        |
| PSCI        | 220        | Introduction to Comparative Government | 3        |
| PSYX        | 100        | Introduction to Psychology             | 3        |
| SOCI        | 101        | Introduction to Sociology              | 3        |
| SOCI        | 201        | Social Problems                        | 3        |

#### Subcategory B - History 3 credits

|      |     |   |   |
|------|-----|---|---|
| HSTA | 101 | American History I                      | 3 |
| HSTA | 102 | American History II                     | 3 |
| HSTR | 159 | World History to 1500 CE                | 3 |
| HSTR | 160 | Modern World History                    | 3 |
| PSCI | 230 | Introduction to International Relations | 3 |

### CATEGORY IV: CULTURAL DIVERSITY 3 credits

|      |     |  |   |
|------|-----|--|---|
| ANTY | 220 | Culture and Society                      | 3 |
| ARTH | 160 | Global Visual Culture                    | 3 |
| COMX | 212 | Intro to Intercultural Communication     | 3 |
| GPHY | 121 | Human Geography                          | 3 |
| HTH  | 270 | Global Health Issues                     | 3 |
| LIT  | 230 | World Literature Survey                  | 3 |
| MUSI | 207 | World Music                              | 3 |
| NASX | 105 | Introduction to Native American Studies  | 3 |
| NASX | 205 | Native Americans in Contemporary Society | 3 |
| REHA | 201 | Introduction to Diversity in Counseling  | 3 |
| RLST | 170 | The Religious Quest                      | 3 |
| SPNS | 150 | The Hispanic Tradition                   | 3 |
| WGSS | 274 | Women, Culture, and Society              | 3 |

### CATEGORY V: ARTS & HUMANITIES 6 credits

Students are required to take one course from each subcategory

#### Subcategory A – Fine Arts 3 credits

|      |     |                                    |   |
|------|-----|------------------------------------|---|
| ARTZ | 105 | Visual Language-Drawing            | 3 |
| ARTZ | 106 | Visual Language-2-D Foundations    | 3 |
| ARTZ | 108 | Visual Language-3-D Foundations    | 3 |
| ARTZ | 131 | Ceramics for Non-majors            | 3 |
| CRWR | 240 | Intro Creative Writing Workshop    | 3 |
| FILM | 160 | Introduction to World Cinema       | 3 |
| LIT  | 270 | Film & Literature                  | 3 |
| MUSI | 101 | Enjoyment of Music                 | 3 |
| MUSI | 114 | Band: MSUB Symphonic               | 1 |
| MUSI | 131 | Jazz Ensemble I: MSUB              | 1 |
| MUSI | 147 | Choral Ensemble: University Chorus | 1 |
| PHOT | 154 | Exploring Digital Photography      | 3 |
| THTR | 101 | Introduction to Theatre            | 3 |

#### Subcategory B - Humanities 3 credits

|      |     |                                |   |
|------|-----|--------------------------------|---|
| ARTH | 150 | Introduction to Art History    | 3 |
| HONR | 111 | Perspectives and Understanding | 3 |
| LIT  | 110 | Introduction to Literature     | 3 |
| LIT  | 213 | Montana Literature             | 3 |
| PHL  | 110 | Introduction to Ethics         | 3 |
| PHL  | 111 | Philosophies of Life           | 3 |
| PHL  | 254 | People and Politics            | 3 |

| Course                        |     |  | Credits | Grade | Semester | Equivalent           |
|-------------------------------|-----|--|---------|-------|----------|----------------------|
| <b>Required Business Core</b> |     |  |         |       |          |                      |
| *WRIT                         | 101 | College Writing I                      | 3       |       |          | WRIT 101 or 201      |
| *^M                           | 143 | Finite Mathematics                     | 4       |       |          | M 171<br>Recommended |
| WRIT                          | 220 | Business & Professional Writing        | 3       |       |          | <b>WRIT 122**</b>    |
| *^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       |       |          | <b>CAPP 131**</b>    |
| BGEN                          | 315 | Applied Business Decisions             | 3       |       |          |                      |
| BMGT                          | 322 | Operations Management                  | 3       |       |          |                      |
| BMGT                          | 335 | Management and Organization            | 3       |       |          | <b>BMGT 235**</b>    |
| BMIS                          | 311 | Management and Information Systems     | 3       |       |          |                      |
| BMKT                          | 325 | Principles of Marketing                | 3       |       |          |                      |
| BGEN                          | 499 | Capstone                               | 3       |       |          |                      |

**\*\*Pending Department approval**

**^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.

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**BACHELOR OF SCIENCE IN BUSINESS ADMINISTRATION – ACCOUNTING OPTION**

| <b>Categories</b>               | <b>Credits</b> | <b>Earned</b> | <b>Remaining</b> |
|---------------------------------|----------------|---------------|------------------|
| 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 in 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).**

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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