ACCOUNTING

Bachelor of Business Administration

The Bachelor of Business Administration in Accounting degree prepares students for in-demand careers in public, private, and non-profit environments. Areas emphasized include recording and reporting of financial data, understanding state and federal tax laws and the effect on business decisions, auditing financial statements, and gathering and using data for planning and control within a managerial accounting context.

The need for accounting professionals is expected to increase by more than 6% by 2028. Accounting is the foundation of business. Wherever there's money, there's an accountant (or CPA). The Wright School of Business (WSOB) accounting program will teach you to prepare and interpret all financial data, benefiting the economic activity of any organization. Accounting students will be able to forecast growth and improve business functions. Accounting students will be able to forecast growth and improve business functions.

According to the U.S. Bureau of Labor Statistics, positions in accounting will grow by 13.1% by 2022 with an additional 166,700 positions in accounting and auditing that will be needed.

WSOB students majoring in accounting have a variety of evolving fields to consider, including financial statement auditing, income tax preparation and planning, compilation of financial statements, financial management, financial planning, environmental financial analysis, federal law enforcement, forensic accounting, ecommerce or retail accounting, and auditing. Positions accounting students aspire to include: Actuary, Chief Financial Officer (CFO), Controller/Comptroller, Environmental Accountant, Forensic Accountant, Non-Profit Accountant, Public Accounting – Auditor or Tax Accountant, and Sports Accountant.

Students may also choose to pursue their Certified Public Accountant (CPA) certification. If so, students will be required to complete at least 150 semester hours of college credit. Many students choose to complete the additional 30 hours, beyond their bachelor's degree, at Dalton State. The accounting program is offered as a day and night program.

Area A: Essential Skills
- ENGL 1101: English Composition I * 3
- ENGL 1102: English Composition II * 3

Choose one MATH: *
- MATH 1111: Intro to Mathematical Modeling * 3
- MATH 1111: College Algebra
- MATH 1113: Precalculus Mathematics

Area B: Institutional Options
- COMM 1110: Fundamentals of Speech * 3

One of the following electives: 1
- COMM 1120: Argumentation and Advocacy
- ENGL 1125: Intro to Greek Mythology
- ENGL 1111: Creative Writing
- GEOL 1000: Natural Hazards
- HIST 1050: Appalachian Hist-Special Topic
- HIST 1051: Sports Hist & Amer Character
- HLTH 1030: Health and Wellness Concepts
- HUMN 1000: Mystery Fiction in Pop Culture

Area C: Humanities/Fine Arts
Choose one to two ENGL course(s): 3-6
- ENGL 2000: Topics in Literature & Culture
- ENGL 2111: World Literature I
- ENGL 2112: World Literature II
- ENGL 2120: British Literature I
- ENGL 2121: British Literature II
- ENGL 2130: American Literature I
- ENGL 2131: American Literature II
- ENGL 2201: Intro to Film as Literature

If only one ENGL course chosen, add one of the following: 0-3
- ARTS 1100: Art Appreciation
- HUMN 1201: Expressions of Culture I
- HUMN 1202: Expressions of Culture II
- MUSC 1100: Music Appreciation
- MUSC 1110: World Music
- MUSC 1120: American Music
- THEA 1100: Theatre Appreciation

Area D: Science/Mathematics/Technology
Eight Credit Hours of Lab Science Electives: 8
- ASTR 1010 & 1010L: Astronomy of the Solar System
- ASTR 1020 & 1020L: Stellar and Galactic Astronomy
- BIOL 1105K: Environmental Studies
- BIOL 1107K: Principles of Biology I
- BIOL 1108K: Principles of Biology II
- BIOL 1203K: Principles of Botany
- BIOL 224K: Entomology
- CHEM 1151K: Survey of Chemistry
- CHEM 1211K: Principles of Chemistry I
- CHEM 1212K: Principles of Chemistry II
- GEOL 1121K: Principles of Geology
- GEOL 1122K: Historical Geology
- GEOL 1131K: Geology & the Environment
- PHYS 1111K: Introductory Physics I
- PHYS 2112K: Principles of Physics I
- PHYS 2212K: Principles of Physics II

One of the following electives: 3-4
- MATH 2181: Applied Calculus
- MATH 2253: Calculus and Analytic Geom I
- MATH 2254: Calculus and Analytic Geom II

Area E: Social Sciences
- HIST 2111: United States History to 1877 3
- HIST 2112: United States Hist since 1877
- POLS 1101: American Government 3
- ECON 2105: Principles of Macroeconomics 3
Choose one Upper Division Accounting elective:

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 4701</td>
<td>Forensic Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 4400</td>
<td>Accounting Information Systems</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 4100</td>
<td>Advanced Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 4000</td>
<td>Cost Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 4701</td>
<td>Auditing and Attestation</td>
<td>3</td>
</tr>
</tbody>
</table>

**Upper Division Business Electives**

Select any 3000-4000 level Business course not already required or taken for degree program.

**Senior Requirement**^+

MNGT 4701 Strategic Management 3

**Physical Education**

PHED Activity Elective 1

**Total Hours** 122-123

* Grade of C or higher required.

++ Students seeking a bachelor's degree in accounting may transfer up to six credits of upper division hours (2 courses) in the accounting core and/or upper division accounting electives.

^ Course must be taken at Dalton State College during graduation term. If student is graduating in summer semester the course should be taken in the spring term.

**Courses**

**ACCT 2101. Principles of Accounting I. 3-0-3 Units.**
Examines the underlying theory and application of accounting concepts for reporting financial information to outside users. Stresses the relationship between the rules by which financial statements are prepared and the use of financial information for decision making. (F (Day & Evening), S (Day & Evening), M (Day))
Prerequisites: MATH 1101 or 1111 with a "C" or better.

**ACCT 2102. Principles of Accounting II. 3-0-3 Units.**
Examines the underlying theory and application of managerial accounting concepts. Stresses the study of financial and non-financial information for use by internal decision makers and the role of managerial accounting in a business environment. (F (Day & Evening), S (Day & Evening), M (Day))
Prerequisites: ACCT 2101 with a "C" or better.

**ACCT 3100. Intermediate Accounting I. 3-0-3 Units.**
Studies the concepts and standards for presentation and disclosure of general purpose financial statements in accordance with GAAP. The focus is on financial statement analysis and the theory and issues related to measurement of assets. (F (Day & Evening))
Prerequisites: Upper Division Eligibility, ACCT 2101, ACCT 2102 both with a "C" or better.

**ACCT 3200. Intermediate Accounting II. 3-0-3 Units.**
Focuses on theory and issues related to recognition and measurement of liabilities, stockholders' equity, and other issues related to financial reporting. (S (Day & Evening))
Prerequisites: Upper Division Eligibility, ACCT 3100 with a "C" or better.
ACCT 3300. Tax Accounting & Reporting I. 3-0-3 Units.
Examines the federal taxation of individuals and taxation of property transactions. Tax research and ethics and responsibilities for accounting professionals are also introduced. (F (Day & Evening))
Prerequisites: Upper Division Eligibility, ACCT 2101, ACCT 2102, both with a "C" or better.

ACCT 3500. Forensic Accounting. 3-0-3 Units.
A study of the various techniques for preventing, detecting, investigating and resolving occupational fraud. (M (Evening))
Prerequisites: Upper Division Eligibility, ACCT 2101 with a "C" or better.

ACCT 3600. Accounting Information Systems. 3-0-3 Units.
The course will also introduce students to computerized accounting information systems such as SAP. Other major topics covered will include internal controls, enterprise risk management, big data in accounting, forensic techniques, and auditing through an AIS. Students will learn to solve accounting problems and perform data analytics using spreadsheet, database, and visualization applications such as Excel, Access, and Power BI. (S (Online))
Prerequisites: Upper-division eligibility and ACCT 3100 with a C or better.

ACCT 3800. Understanding Financial Statements. 3-0-3 Units.
This course focuses on the understanding, interpreting, and analyzing of financial statements for corporations, local governments, and nonprofit organizations. (F (Day), S (Evening), M (Online))
Prerequisites: Upper Division Eligibility, ACCT 2102 with a "C" or better.

ACCT 4100. Advanced Accounting. 3-0-3 Units.
Examines special types of transactions and their effect on financial statement presentation. The focus is on business combinations, foreign currency transactions, and other advanced financial reporting topics. (F (Online), M (Online))
Prerequisites: Upper Division Eligibility, ACCT 3200 with a "C" or better.

ACCT 4200. Govt/Nonprofit Accounting. 3-0-3 Units.
Focuses on the concepts and standards for presentation and disclosure of financial statements for governmental entities and nongovernmental not-for-profit entities. (M (Online))
Prerequisites: Upper Division Eligibility, ACCT 3100 with a "C" or better.

ACCT 4300. Tax Accounting & Reporting II. 3-0-3 Units.
Explores the federal taxation of business entities, including C corporations, partnerships, S corporations, estates, and trusts. Analyzes the treatment of property transactions within these entities. (S (Evening))
Prerequisites: Upper Division Eligibility, ACCT 3300 with a "C" or better.

ACCT 4400. Cost Accounting. 3-0-3 Units.
Focuses on planning, budgeting, performance measures and cost measures in the corporate environment. (S (Online))
Prerequisites: Upper Division Eligibility, ACCT 2101, ACCT 2102 both with a "C" or better.

ACCT 4700. Independent Study in Account. 0-0-3 Units.
Supervised in-depth individual research and study of one or more current topics in Accounting in conjunction with an associated major project. Students will be required to prepare a formal report and presentation of the research topic and project. (F, S, M)
Prerequisites: Upper Division Eligibility, ACCT 3100 with a "C" or better.

ACCT 4701. Auditing and Attestation. 3-0-3 Units.
Examines auditing procedures, standards, and other attestation issues. (F (Online))
Prerequisites: Upper Division Eligibility, ACCT 3200 with a "C" or better.

ACCT 4800. Special Topics in Accounting. 3-0-3 Units.
Examines current, relevant topics in the field of Accounting. Each special topic course will cover a new current topic. (F, S, M)
Prerequisites: Upper Division Eligibility, ACCT 3100 with a "C" or better.

ACCT 4900. Accounting Internship. 0-0-3 Units.
Provides students with on-site work experience in Accounting through a coordinated academic internship experience with a pre-approved employer. A portfolio chronicling the work experience, a project relating relevant academic literature to the Accounting internship experience, and a final presentation encompassing the entire internship experience are required to receive academic credit. (F,S,M)
Prerequisites: Upper Division Eligibility, ACCT 3100 (Grade "C" or Better), plus an additional 3 credit hours of upper division ACCT, and 3 credit hours of any upper division business course with a "C" or better.