A. Basic Skills (12 units)

1. Written communication - 4 units chosen from:
   ENG 104A, 104B, 106, 107

2. Oral Communication - 4 units chosen from:
   COMM 120; HON 104C*

3. Mathematics - category B1

4. Critical Thinking - 4 units chosen from:
   COMM 180; HON 104A*; MATH 180; PHIL 105 PHIL 200, PSYC 105; SOC 180
   * Open only to students accepted in the University honors program.

B. Natural Sciences (20 units)

1. Mathematics - 4 units chosen from:
   MATH 110, 120, 192, 211
   * Math 115 counts for B1, but does not meet BPA math requirement.

2. Life Science - 5 units chosen from:
   BIOL 100, 202, HSCI 120

3. Physical Science - 5 units chosen from:
   ASTR 103, CHEM 100, 205, 215; GEOG 101; PHYS 100, 121, 221

4. Special Topics in Science & Technology - 2 units chosen from:
   BIOL 216, 217; CHEM 105; CSE 122, 129; GEOL 205, 210

5. Integrative Capstone - 4 units chosen from:
   NSCI 300, 310, 314, 315, 320, 325**, 351, 360
   NOTE: Students may receive credit for only ONE of the following:
   NSCI 325, HUM 325, SSCI 325

C. Humanities (20 units)

1. Arts – 4 units chosen from:
   ART 200; HUM 180; MUS 180; TA 260

2. Literature – 4 units chosen from:
   ENG 110, 111, 160, 170, TA 160, 212

3. Foreign Language or Literature in Translation – 4 units chosen from:
   ARAB 103, 214, 290; ASL 103; FLAN 103; FREN 103, 200, 201, 202, 290;
   GER 103, 212, 214, 216, 290;
   JAPN 103, 290; KOR 103;
   SPAN 103, 155, 212, 213, 214, 290

4. Philosophy – 4 units chosen from:
   PHIL 190, 191, 192, 193, 194

5. Integrative Capstone - 4 units chosen from:
   (**also counts toward category G)

   NOTE: Students may receive credit for only ONE of the following:
   NSCI 325, HUM 325, SSCI 325

D. Social & Behavioral Sciences (20 units)

1. American History and Civilization - 4 units chosen from:
   HIST 146, 200, 201

2. American Institutions - 4 units:
   PSCI 203

3. World Cultures - 4 units chosen from:
   ANTH 140; HIST 140, 142, 144; SSCI 165

4. Discipline Perspective - 4 units chosen from:
   ANTH 100, 102; ECON 104; ES 100; GEOG 100; PSYC 100; SOC 100; WSTD 100

5. Integrative Capstone - 4 units chosen from:
   SSCI 300, 304, 315, 316**, 320, 321, 325**, 345, 350**
   (**also counts toward category G)

   NOTE: Students may receive credit for only ONE of the following:
   NSCI 325, HUM 325, SSCI 325

E. Lifelong Understanding (6 Units)

1. The Whole Person: Physical and Physiological Issues - 2 units chosen from:
   KINE 205

2. The Whole Person: Social and Psychological Issues - 2 units chosen from:
   FIN 101; PHIL 101; PSYC 115; SOC 110

3. Physical Education - 2 units chosen from:
   KINE 101, 114, 120, 121, 137, 147, 149, 150

F. Upper-Division Writing Requirement (0-4 Units)

This requirement can be met either by completing ONE of the following:

1. ‘C’ or better in one of the following upper-division expository writing courses (4 units):
   EDUC 306; ENG 306; HUM 306; MGMT 306; NSCI 306; SSCI 306
   (**MGMT 306 Highly Recommended)

OR

2. Passing a proficiency examination (0 units).
   No unit credit is awarded for passing the examination. It may be necessary to take additional units to meet minimum residency and graduation requirements.

G. Multicultural / Gender Requirement**

All students must take one upper-division course designated as meeting this requirement. The multicultural/gender requirements can be met by completing one of the following two options:

1. Integrative capstone course in one of the three breadth areas
   HUM 325, 328, 335, 350, 370, 375, 380; NSCI 325; SSCI 316, 325, 350)
   (**Also counts towards one of the following: Category B5, C5, D5)

OR

2. One upper-division course from the following:
   ANTH 325, 333; COMM 304, 401; CJUS 451; ECON 352; ENG 314; HUM 460; MUS 308, 309, 350; PA 305;
   PHIL 364, 367; TA 462, 463
ACCOUNTING CONCENTRATION (B.A.)

**Required Lower-Division Business Core:**

- ACCT 211 Introductory Accounting I
- ACCT 212 Introductory Accounting II (Prerequisite: ACCT 211)
- ECON 200 Principles of Microeconomics
- ECON 202 Principles of Macroeconomics
- IST 101 Introduction to Information Technology
- MGMT 230 Business Law
- SCM 210 Applied Business Statistics
- Math 110 College Algebra or Math 120, 192, or 211 (Also fulfills general education requirement B1)

**Required Upper-Division Business Core:**

- FIN 313 Business Finance (Prerequisite: ACCT 212, SCM 210 & Math 110)
- FIN 314 Corporate Financial Management (Prerequisite: FIN 313)
- IST 309 Information Management (Prerequisite: IST 101)
- MGMT 302 Management & Organizational Behavior
- MGMT 330 Legal Environment of Business (Prerequisite: MGMT 230)
- MKTG 305 Marketing Principles
- PA 315 Government-Business Relations
- SCM 304 Principles of Supply Chain Management (Prerequisite: Math 110 or 120 & SCM 210)
- MGMT 490 Strategic Management (Prerequisites: Senior standing, completion of upper-division core classes, & upper-division writing requirement)

**Required Concentration Courses:**

- ACCT 315 Accounting Information Systems (Prerequisite: ACCT 212, IST 101, 309)
- ACCT 347 Management Accounting and Decision Making (Prerequisite: ACCT 212)
- ACCT 372 Intermediate Accounting (Prerequisite: ACCT 212)
- ACCT 373 Problem Areas in Intermediate Accounting (Prerequisite: ACCT 372)
- ACCT 426 Introduction to Taxation (Prerequisite: ACCT 212)
- ACCT 440 Financial Statement Auditing (Prerequisite: ACCT 315, 373, MGMT 306)
- ACCT 574 Reporting Issues in Intermediate Accounting (Prerequisites: ACCT 373, MGMT 306)

**Select 2 Units From The Following Electives:**

- ACCT 442, 468, 536, 539, 541, 544, 547, 556, 575, 595
- FIN 555

*For class descriptions and a list of prerequisites, see the University Bulletin or Class Search on MyCoyote.*

**NOTE:**

1. Prerequisites are strictly enforced: You cannot enroll in a class unless you have taken its prerequisites.
2. A general rule of thumb for lower division requirements is to select at least one business core each quarter, then fill remaining slots with GE.
3. Once you reach junior standing, the general rule of thumb for each quarter is to select concentration courses first, then the business core courses, and then fill in open slots with GE.
# Road Map for UD Accounting Majors

## Year 1

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<td>GE A-2 (COMM 120)</td>
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<td>GE B-1 (Math110)</td>
<td>GE B-2 (Life Science)</td>
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<td>IST 101</td>
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<td>GE C-1 (Arts)</td>
<td>GE B-3 (Physical Science)</td>
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<td>GE E-3 (Physical Education)</td>
<td>GE C-4 (Philosophy)</td>
<td>GE D-4 (Discipline Perspective)</td>
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<td>GE C-3 (Foreign Language)</td>
<td>GE D-2 (PSCI 203)</td>
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<td>GE D-1 (American History)</td>
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<td>MGMT 306</td>
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