

Accounting (BS)

To see more about what you will learn in this program, visit the Learning Outcomes website (<https://apps.oirp.ncsu.edu/pgas/>)!

The Bachelor of Science in Accounting degree provides a general business foundation including courses in business statistics, statistical programming and business analytics with a depth of specialization in accounting issues and skills. Students develop interpersonal, teamwork and problem-solving skills, and learn how to apply technology in the accounting field. The curriculum includes financial and managerial accounting, taxation, business law and ethics, auditing and accounting information systems.

High achieving students completing the Bachelor of Science in Accounting program may choose to apply directly to the Master of Accounting (MAC) program, earning the graduate degree with just one additional year of coursework. Successful completion of the graduate program qualifies students to sit for the Certified Public Accounting (CPA) exam.

Accounting Department

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<https://poole.ncsu.edu/accounting> (<https://poole.ncsu.edu/accounting/>)

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Plan Requirements

Code	Title	Hours	Counts towards
Humanities and Social Sciences			
Acad Writing Research (p. 3)	¹	4	
Select one of the following:		3	
COM 110	Public Speaking		
COM 112	Interpersonal Communication		
COM 211	Argumentation and Advocacy		
PSY 200	Introduction to Psychology	3	
Select one of the following:		3	
ARE 201	Introduction to Agricultural & Resource Economics		
ARE 201A	Introduction to Agricultural & Resource Economics		
EC 201	Principles of Microeconomics		
EC 202	Principles of Macroeconomics	3	
Select one of the following:		3	

ENG 331	Communication for Engineering and Technology		
ENG 332	Communication for Business and Management		
ENG 333	Communication for Science and Research		
GEP Humanities (http://catalog.ncsu.edu/undergraduate/gep-category-requirements/gep-humanities/)		6	
GEP Additional Breadth (http://catalog.ncsu.edu/undergraduate/gep-category-requirements/) (Humanities/Social Sciences/Visual and Performing Arts)		3	
Select one of the following: (verify requirement)			
MIE 306	Managing Ethics in Organizations		
HI 214	History and Archaeology of Ancient Latin America		
PHI 221	Contemporary Moral Issues		
PHI 313	Ethical Problems in the Law		
PHI 375	Ethics		
Foreign Language Proficiency (http://catalog.ncsu.edu/undergraduate/gep-category-requirements/foreign-language-proficiency/) (verify requirement)			
Mathematical and Natural Sciences			
GEP Natural Sciences (http://catalog.ncsu.edu/undergraduate/gep-category-requirements/gep-natural-sciences/)		7	
Select one of the following: ¹		3	
MA 121	Elements of Calculus		
MA 131	Calculus for Life and Management Sciences A		
MA 141	Calculus I		
MA 114	Introduction to Finite Mathematics with Applications	3	
or MA 242	Calculus III		
Select one of the following:		3	
BUS 350	Economics and Business Statistics		

ST 350	Economics and Business Statistics	
ST 312	Introduction to Statistics II	
ST 370	Probability and Statistics for Engineers	
ST 372	Introduction to Statistical Inference and Regression	
BUS 351	Predictive Analytics for Business	3
ST 307	Introduction to Statistical Programming- SAS	1
or ST 308	Introduction to Statistical Programming - R	
Interdisciplinary Perspectives		
GEP Interdisciplinary Perspectives (http://catalog.ncsu.edu/undergraduate/gep-category-requirements/gep-interdisciplinary-perspectives/)		2
Physical Education		
GEP Health and Exercise Studies (http://catalog.ncsu.edu/undergraduate/gep-category-requirements/gep-health-exercise-studies/)		2
Corequisites		
GEP U.S. Diversity (http://catalog.ncsu.edu/undergraduate/gep-category-requirements/gep-us-diversity/) (verify requirement)		
GEP Global Knowledge (http://catalog.ncsu.edu/undergraduate/gep-category-requirements/gep-global-knowledge/) (verify requirement)		
Major Requirements (Non-Acc)		
M 100	Personal and Professional Identity Development	1
MIE 201	Introduction to Business Processes	3
BUS 320	Financial Management	3
MIE 330	Human Resource Management	3
BUS 340	Information Systems Management	3

BUS 360	Marketing Methods	3
BUS 370	Operations and Supply Chain Management	3
MIE 305	Legal and Regulatory Environment	3
MIE 480	Business Policy and Strategy	3
Major Requirements (Acc)		
ACC 210	Concepts of Financial Reporting ²	3
ACC 220	Introduction to Managerial Accounting ¹	3
ACC 310	Intermediate Financial Accounting I ¹	3
ACC 311	Intermediate Financial Accounting II ¹	3
ACC 330	An Introduction To Income Taxation ¹	3
ACC 340	Accounting Information Systems ¹	3
ACC 450	Auditing and Assurance Services	3
Analytics Focus (ACC)		
Concentration		
BUS/ACC 458	Analytics: From Data to Decisions	3
ACC 459 (BUS 459, ACC 411, ACC 440)		3
Accounting Elective		
Free Electives ³		13
Select one of the following:		3
ACC 230	Individual Income Taxation	
ACC 411	Business Valuation	
ACC 420	Cost Accounting for Effective Management	
ACC 440	Enterprise Resource Planning Systems	
Total Hours		120

¹ C- or better² C+ or better

³ Students should consult their academic advisors to determine how to complete this requirement.

Acad Writing Research

Code	Title	Hours	Counts towards
Acad Writing Research			
ENG 101	Academic Writing and Research	4	
FLE 101	Academic Writing and Research	4	
Transfer Sequence			
ENG 202	Disciplinary Perspectives in Writing	3	
ENG 1GEP	100 Level English Composition	3	

Semester Sequence

This is a sample.

GPA Graduation Requirements

- Overall GPA for *all courses* attempted at NC State must be 2.0 or higher; and
- Overall GPA for *all ACC courses* attempted at NC State must be 2.0 or higher

First Year

Fall Semester	Hours	
M 100	Personal and Professional Identity Development	1
ENG 101	Academic Writing and Research (or GEP Natural Sciences (http://catalog.ncsu.edu/undergraduate/gep-category-requirements/gep-natural-sciences/) with Lab) ¹	4
Select one of the following: ²		3
MA 121	Elements of Calculus	
MA 131	Calculus for Life and Management Sciences A	
MA 141	Calculus I	
MIE 201	Introduction to Business Processes	3
Free Elective ⁴		3
GEP Health and Exercise Studies (http://catalog.ncsu.edu/undergraduate/gep-category-requirements/gep-health-exercise-studies/)		1
Hours		15

Spring Semester

MA 114 or MA 242	Introduction to Finite Mathematics with Applications or Calculus III	3
Communications or Humanities (p. 1)		3
ENG 101	Academic Writing and Research (or GEP Natural Sciences (http://catalog.ncsu.edu/undergraduate/gep-category-requirements/gep-natural-sciences/) with Lab) ¹	4

EC 201 or ARE 201	Principles of Microeconomics or Introduction to Agricultural & Resource Economics	3
ACC 210	Concepts of Financial Reporting ³	3
Hours		16

Second Year

Fall Semester	Hours	
ACC 220 or ACC 200	Introduction to Managerial Accounting ³ or Introduction to Managerial Accounting	3
BUS 340	Information Systems Management	3
BUS/ST 350 or ST 370 or ST 372	Economics and Business Statistics or Probability and Statistics for Engineers or Introduction to Statistical Inference and Regression	3
GEP Natural Sciences (http://catalog.ncsu.edu/undergraduate/gep-category-requirements/gep-natural-sciences/)		3
EC 202	Principles of Macroeconomics	3
Hours		15

Spring Semester

ACC 310	Intermediate Financial Accounting I ³	3
BUS 351	Predictive Analytics for Business	3
Select one of the following:		3
BUS 320	Financial Management	
BUS 360	Marketing Methods	
BUS 370	Operations and Supply Chain Management	
MIE 305	Legal and Regulatory Environment	
MIE 330	Human Resource Management	
PSY 200	Introduction to Psychology	3
GEP Additional Breadth (http://catalog.ncsu.edu/undergraduate/gep-category-requirements/) (Humanities/Social Sciences/Visual and Performing Arts)		3
ST 307 or ST 308	Introduction to Statistical Programming-SAS or Introduction to Statistical Programming - R	1
Hours		16

Third Year

Fall Semester	Hours	
ACC 311	Intermediate Financial Accounting II ³	3
ACC 340	Accounting Information Systems	3
Select two of the following: ¹²		6
BUS 320	Financial Management	
BUS 360	Marketing Methods	
BUS 370	Operations and Supply Chain Management	
MIE 305	Legal and Regulatory Environment	
MIE 330	Human Resource Management	
Advanced Writing (select one of the following) ¹⁵		3
ENG 331	Communication for Engineering and Technology	
ENG 332	Communication for Business and Management	
ENG 333	Communication for Science and Research	

GEP Health and Exercise Studies (http://catalog.ncsu.edu/undergraduate/gep-category-requirements/gep-health-exercise-studies/)		1
Hours		16
Spring Semester		
ACC 330	An Introduction To Income Taxation ³	3
Select two of the following:		6
BUS 320	Financial Management	
BUS 360	Marketing Methods	
BUS 370	Operations and Supply Chain Management	
MIE 305	Legal and Regulatory Environment	
MIE 330	Human Resource Management	
BUS 458	Analytics: From Data to Decisions	3
Communications or Humanities (p. 1)		3
Hours		15
Fourth Year		
Fall Semester		
ACC 450	Auditing and Assurance Services ³	3
ACC 459 or Accounting Elective ^{17, 18}		3
GEP Interdisciplinary Perspectives (http://catalog.ncsu.edu/undergraduate/gep-category-requirements/gep-interdisciplinary-perspectives/)		2
Free Elective ⁴		4
GEP Humanities (http://catalog.ncsu.edu/undergraduate/gep-category-requirements/gep-humanities/) ¹		3
Hours		15
Spring Semester		
Accounting Elective or ACC 459 ^{17, 18}		3
MIE 480	Business Policy and Strategy	3
Free Electives ¹⁹		6
Hours		12
Total Hours		120

¹ A grade of C- or better is required.

² MA 131 or MA 141 are encouraged for students who qualify and aspire to take additional calculus. For students completing MA 141, one credit of MA141 will count as free elective credit.

³ ACC COURSES REQUIRING "C- or C+" PREREQUISITES:

ACC 310: C+ or better in ACC 210

ACC 311: C- or better in ACC 310

ACC 330: C- or better in ACC 210

ACC 410: C- or better in ACC 210

ACC 420: C- or better in ACC 200 or 220

ACC 440: C- or better in ACC 340

ACC 450: C- or better in ACC 311

⁴ Free elective credit will not be allowed for FL 101 or 105 (in any language in which proficiency requirement is met), and MA 101, 103, 105. ACC 495/498/499 can count for up to 6 hours of free electives. Free electives may be taken for credit only

* Students must also complete as a part of their degree requirements one course from the GEP U.S. Diversity list (no credit hour requirement) and one course from the GEP Global Knowledge list (no credit hour requirement)

Career Opportunities

The field of accounting deals with identifying, measuring and communicating information to assist individuals and companies in making informed economic decisions. Accounting provides students with excellent career opportunities. Individuals graduating with an accounting degree can expect to be exposed to all aspects of an organization from a broad top-down perspective.