

ACCOUNTANCY (BSB)

The objectives of the Bachelor of Science in Business with a major in Accountancy are to provide students with a solid foundation in the theory, principles, and procedures of the discipline and professional practice of accountancy, including the study of financial, managerial and tax accounting as well as auditing and systems; to encourage and prepare students for professional certification; to foster an understanding of the profession of accountancy and its role in modern business environments; and to develop an awareness of the need for continuing intellectual development through either professional or academic means.

Program Requirements	Quarter Hours
Business Core Requirements	60
Liberal Studies Requirements	72
Major Requirements	50
Open Electives	10
Total hours required	192

Learning Outcomes

Core Outcomes

- Use analytical and reflective skills in decision making.
- Communicate effectively both orally and in writing.
- Recognize legal and ethical issues confronting them.
- Contribute to the performance of a group within a business setting.
- Know the differences among global economies, institutions, business practices and cultures.
- Acquire knowledge of the functional areas of business and the interrelationships among the functional areas within a business.

Program Specific Outcomes

Students will be able to:

- Apply and explain the application of accounting standards and regulation, and where appropriate international accounting standards.
- Communicate effectively both orally and in writing.
- Use research databases to research accounting issues.
- Apply accounting knowledge in new and unfamiliar circumstances.
- Use technology and data analytics to facilitate accounting and auditing decisions.

College Core Requirements

Business Core Requirements

All undergraduate students in the Driehaus College of Business complete foundational courses in the areas of accountancy, economics, finance, management, and marketing. The core curriculum also includes courses that emphasize the increasingly quantitative and technological nature of business, the importance of the entrepreneurial mindset, and how students can use their business education to address important social challenges.

Course Requirements

For a student to complete the Bachelor of Science in Business, the following Business Core courses totaling at least 60.0 hours are required:

Course	Title	Quarter Hours
Business Core Courses		
ACC 101	INTRODUCTION TO ACCOUNTING I ¹	4
ACC 102	INTRODUCTION TO ACCOUNTING II ¹	4
BUS 101	INTRODUCTION TO DRIEHAUS: BUSINESS FUNDAMENTALS AND THE ENTREPRENEURIAL MINDSET	4
BUS 102	BUSINESS ANALYTICS	4
BUS 103	BUSINESS FOR SOCIAL GOOD	4
ECO 105	PRINCIPLES OF MICROECONOMICS	4
ECO 106	PRINCIPLES OF MACROECONOMICS	4
FIN 310	INTRODUCTION TO FINANCE	4
MAT 137	BUSINESS STATISTICS	4
MGT 300	PRINCIPLES OF MANAGEMENT	4
MGT 301	PRINCIPLES OF OPERATIONS MANAGEMENT	4
MKT 301	PRINCIPLES OF MARKETING	4
Business Technology ²		
Select one of the following:		4
BUS 202	BUSINESS TECHNOLOGY	
CSC 241	INTRODUCTION TO COMPUTER SCIENCE I	
MIS 360	SYSTEMS ANALYSIS AND DESIGN	
Business Communication ³		
Select one of the following:		4
MKT 276	EFFECTIVE BUSINESS COMMUNICATION	
CMNS 201	BUSINESS AND PROFESSIONAL COMMUNICATION	
Global Business Perspective ⁴		
Select one of the following:		4
ECO 316	EUROPEAN ECONOMIC HISTORY	
ECO 330	RADICAL RESPONSES TO CAPITALISM	
ECO 333	TOPICS IN GLOBAL ECONOMIES	
ECO 334	UNDERSTANDING CHINA'S ECONOMY	
ECO 360	ECONOMICS OF LOW-INCOME COUNTRIES	
ECO 361	INTERNATIONAL TRADE	
ECO 362	INTERNATIONAL MONETARY ECONOMICS	
ECO 363	ECONOMICS OF THE EUROPEAN UNION	
FIN 340	INTERNATIONAL FINANCE	
FIN 355	GLOBAL IPOs & VENTURE CAPITAL	
IB 350	INTERNATIONAL BUSINESS SEMINAR	
MGT 354	GLOBAL HUMAN RESOURCE MANAGEMENT	
MGT 357	INTERNATIONAL BUSINESS	
MKT 340	MARKETING ACROSS CULTURES: A CULTURAL PERSPECTIVE ON MULTICULTURAL MARKETS	
MKT 358	MARKETING IN A GLOBAL ENVIRONMENT	
MKT 360	INTERNATIONAL MARKETING	
SOC 217	WORK IN A GLOBALIZED WORLD	
A course taken as part of a term-long study abroad program		

¹ Strobel students take specially designated sections of all required ACC classes, including ACC 101 and ACC 102 (excluding ACC 250, ACC 300, ACC 301).

² Actuarial Science and Economic Data Analytics majors must take CSC 241.

MIS majors must take MIS 360.

³ MKT majors and Sales minors must take MKT 276.

⁴ A course taken for Global Business Perspective that is in a student's major or minor field must be completed with a minimum grade of C-.

Business Core Timeline

- BUS 101, BUS 102 and BUS 103 are intended to be completed by students during their first year of enrollment in the college.
- Business core requirements may be prerequisites to other courses.
- Planning is essential to a student's graduation timeline.
- Academic advisors work with students to co-create customized degree completion plans and assist with balancing course load.

Business Ethics

All undergraduate students in the Driehaus College of Business complete a course in Business Ethics. It is recommended students take MGT 248 or PHL 248 in Philosophical Inquiry or MGT 228 or REL 228 in Religious Dimensions in the Liberal Studies Program (or University Honors Program) Requirements.

Second Majors and Minors

The addition of a second major or minor may affect the Business Core classes required for a student. Meet with an academic advisor to confirm requirements.

Math Requirements for all business majors (except Actuarial Science majors)

- MAT 137 may be replaced by MAT 348 or MAT 351.

Grade Minimum Requirements for Accountancy Major

A minimum grade of C- is required for the following: ACC 101, ACC 102, BUS 101, BUS 102, BUS 103, BUS 202, ECO 105, ECO 106, and MAT 137.

Liberal Studies Requirements

Honors program requirements can be found in the individual Colleges & Schools section of the University Catalog. Select the appropriate college or school, followed by Undergraduate Academics and scroll down.

First Year Program		Hours
Chicago Quarter		
LSP 110	DISCOVER CHICAGO	4
or LSP 111	or EXPLORE CHICAGO	
Focal Point		
LSP 112	FOCAL POINT SEMINAR	4
Writing		
WRD 103	COMPOSITION AND RHETORIC I ¹	4
WRD 104	COMPOSITION AND RHETORIC II ¹	4
Quantitative Reasoning		
Not Required		
Sophomore Year		
Race, Power, and Resistance		

LSP 200	SEMINAR ON RACE, POWER, AND RESISTANCE	4
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Junior Year

Experiential Learning

Required		4
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Senior Year

Capstone

BUS 392	SENIOR SEMINAR ¹	4
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¹ Students must earn C- or better in this course.

Learning Domains

Arts and Literature (AL) (<https://catalog.depaul.edu/undergraduate-core/liberal-studies-program/liberal-studies-learning-domains/arts-and-literature/>)

- 3 Courses Required

Historical Inquiry (HI) (<https://catalog.depaul.edu/undergraduate-core/liberal-studies-program/liberal-studies-learning-domains/historical-inquiry/>)

- 2 Courses Required

Math and Computing (MC) (<https://catalog.depaul.edu/undergraduate-core/liberal-studies-program/liberal-studies-learning-domains/math-and-computing/>)

- Not Required

Philosophical Inquiry (PI) (<https://catalog.depaul.edu/undergraduate-core/liberal-studies-program/liberal-studies-learning-domains/philosophical-inquiry/>)

- 2 Courses Required¹

Religious Dimensions (RD) (<https://catalog.depaul.edu/undergraduate-core/liberal-studies-program/liberal-studies-learning-domains/religious-dimensions/>)

- 2 Courses Required¹

Scientific Inquiry (SI) (<https://catalog.depaul.edu/undergraduate-core/liberal-studies-program/liberal-studies-learning-domains/scientific-inquiry/>)

- 1 Lab Course Required

Social, Cultural, and Behavioral Inquiry (SCBI) (<https://catalog.depaul.edu/undergraduate-core/liberal-studies-program/liberal-studies-learning-domains/social-cultural-and-behavioral-inquiry/>)

- 1 Course Required

¹ PHL 248/MGT 248 is required in PI or REL 228/MGT 228 is required in RD.

Notes

Specified required courses within Liberal Studies may have grade minimums (e.g. C- or better). Please consult your advisor or your college and major requirements.

Courses offered in the student's primary major cannot be taken to fulfill LSP Domain requirements. If students double major, LSP Domain courses may double count for both LSP credit and the second major. Students who choose to take an experiential learning course offered by

the major may count it either as a general elective or the Experiential Learning requirement.

In meeting learning domain requirements, no more than one course that is outside the student's major and is cross-listed with a course within the student's major, can be applied to count for LSP domain credit.

This policy does not apply to those who are pursuing a double major or earning BFA or BM degrees.

Major Requirements

Course Requirements

In addition to ACC 101 and ACC 102, a student majoring in Accountancy is required to complete the following courses totaling at least 50.0 hours:

Course	Title	Quarter Hours
ACC 250	CAREER MANAGEMENT FOR ACCOUNTANTS	2
ACC 300	ACCOUNTING ANALYTICS	4
ACC 301	ACCOUNTING INFORMATION SYSTEMS	4
ACC 303	COST & MANAGERIAL ACCOUNTING	4
ACC 304	FINANCIAL REPORTING I	4
ACC 305	FINANCIAL REPORTING II	4
ACC 306	FINANCIAL REPORTING III	4
ACC 308	ADVANCED FINANCIAL ACCOUNTING I	4
ACC 312	ADVANCED FINANCIAL ACCOUNTING II (formerly ACC 350)	4
ACC 372	AUDITING I	4
ACC 374	AUDITING II	4
ACC 380	TAX TREATMENT OF INDIVIDUALS AND PROPERTY	4
ACC 383	TAX TREATMENT OF CORPORATIONS AND PARTNERSHIPS	4

Career Management Course

Students are required to complete the Career Course (250) associated with the major. Students who double major may choose the Career Course (250) associated with either major provided that hours for graduation are satisfied. Students should take the Career Course as soon as possible.

Open Electives

Open elective credit (10.0 hours) is needed to meet the minimum graduation requirement of 192 hours.

Financial Reporting Course

Students who have taken the financial accounting course, ACC 307-H taught within the finance cohort are exempt from taking the financial accounting course ACC 304.

Graduation Requirements

All Accountancy (ACC) courses and any courses used toward the Accountancy major must be completed with a minimum grade of C- and with a combined GPA of 2.000 or higher.

Concentration Requirements

A concentration provides focus to the major. In addition to any college core requirements, liberal studies requirements and major requirements, students *may* choose the following:

- Accountancy (BSB), Internal Audit Concentration (<https://catalog.depaul.edu/programs/accountancy-bsb/internal-audit-concentration/>)

Sample Schedule

Students majoring in Accountancy are encouraged to take the required courses in the following order:

Course	Title	Hours
First Year		
Fall Quarter		
ACC 101	INTRODUCTION TO ACCOUNTING I	4
Winter Quarter		
ACC 102	INTRODUCTION TO ACCOUNTING II	4
ACC 250	CAREER MANAGEMENT FOR ACCOUNTANTS	2
Spring Quarter		
ACC 303	COST & MANAGERIAL ACCOUNTING	4
Second Year		
Fall Quarter		
ACC 300	ACCOUNTING ANALYTICS	4
ACC 304	FINANCIAL REPORTING I	4
Winter Quarter		
ACC 305	FINANCIAL REPORTING II	4
Spring Quarter		
ACC 306	FINANCIAL REPORTING III	4
Third Year		
Fall Quarter		
ACC 301	ACCOUNTING INFORMATION SYSTEMS	4
ACC 372	AUDITING I	4
Winter Quarter		
ACC 374	AUDITING II	4
Spring Quarter		
ACC 380	TAX TREATMENT OF INDIVIDUALS AND PROPERTY	4
Fourth Year		
Fall Quarter		
ACC 383	TAX TREATMENT OF CORPORATIONS AND PARTNERSHIPS	4
Winter Quarter		
ACC 308	ADVANCED FINANCIAL ACCOUNTING I	4
Spring Quarter		
ACC 312	ADVANCED FINANCIAL ACCOUNTING II	4

Students should take ACC 250 as soon as possible.