

**Effective Fall 2008**  
**Accounting Concentration**  
College of Business, San Jose State University  
Department of Accounting and Finance  
BT 850 (408) 924-3460

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**Requirements**

General Education:	48-51 units	
Business Pool:	12 units	(6 of these units fulfill Core GE requirements)
Non-business support:	14 units	(3 units fulfill Core GE requirements, 6 units fulfill SJSU Studies)
Lower Division Business Core:	4-7 units	
Upper Division Business Core:	30 units	(3 units fulfill SJSU Studies)
Accounting Concentration:	24 units	
Electives or minor:	Units needed to reach 120 and fulfill all requirements	

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**Accounting Concentration (24 units)**

**I. Required Courses:**

_____	Bus1	120A	Accounting Information Systems
_____	Bus1	121A	Intermediate Accounting I
_____	Bus1	121B	Intermediate Accounting II
_____	Bus1	123A	Tax Factors of Business and Investment Decisions
_____	Bus1	129A	Financial Auditing

**II. Select one of the following two courses (3 units):**

_____	Bus1	125	Special Financial Reporting Topics
_____	Bus1	126	Advanced Accounting

**III. Select one of the following two courses (3 units):**

_____	Bus1	123C	Taxation of Individuals and Pass-Through Entities
_____	Bus1	128	Accounting for Non-Profit Organizations

**IV. Select one of the following five courses 3 units):**

_____	Bus1	120B	Advanced AIS and IS Audit
_____	Bus1	122B	Advanced Management Accounting and Control Systems
_____	Bus1	124	Forensic Accounting
_____	Bus1	127A*	Honors Practicum in Corporate Financial Management
_____	Bus1	129B	Operational Auditing

Note: Courses not selected in groups II and III may be used to satisfy the Group IV requirement.

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**Grade Requirements:**

To qualify for a Baccalaureate Degree in Business Administration with an Accounting Concentration, each of the following courses must be completed with a solid "C" or better:

Bus 20, 120A, 121A, 121B, 122A, and 123A. ***BUS 127A requires additional selection criteria.\****

**A 2.0 (C average) is required in the major in order to earn the BS degree. The cumulative GPA for all business courses must be 2.0 or better to graduate.**

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Revised 5/08

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## Business Pool

These courses require a “C-“ or better and must be completed and cleared by BSAC in BBC 008 (924-3435) prior to taking upper division Business courses. NOTE: Students must earn a “C” or better in Math 70 and ENGL 1B in order for it to fulfill GE requirements.

_____ Math 70	Finite Math	_____ Business 20	Financial Accounting (C or better)
_____ English 1B	Composition	_____ Business 90	Business Statistics

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## Non-Business Support Courses

_____ Econ 1A	Macroeconomics	_____ Phil 186	Professional Business Ethics (@)
_____ Econ 1B*	Microeconomics	_____ Non-Business	Global Perspectives (#)

(See approved list in BSAC)

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## Lower Division Business Core

_____ Business	10	Discovering Business (Freshmen only)
_____ Business	80	Legal Environment of Business
_____ Business	91L	Business Computer Productivity Tools (1 unit)

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## Upper Division Business Core

_____ Business	122A	Management Accounting & Control Systems ( In lieu of Bus 21, requires grade of C or better)
_____ COMM 100W, ENGL 100WB, or LLD 100WB		(Requires passing the WST)
_____ Business	130	Fundamentals of Marketing
_____ Business	140	Fundamentals of Operations Management
_____ Business	160	Fundamentals of Management and Organizational Behavior
_____ Business	170	Fundamentals of Finance
_____ Business	187	Global Dimensions of Business
_____ Business	188	Business Systems and Policy
_____ Business	189	Strategic Management (Requires graduation senior status)
_____ Business	190	Quantitative Business Analysis

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## General Education

(48-51 Units)

Core GE	Units	SJSU Studies (Formerly Advanced GE)	Units
A. Basic Skills	9	S. Self & Society (Phil 186) (@)	3
B4. Math Concepts (Math 70)	3	R. Earth & Environment	3
B. Science (including lab)	9	V. Culture & Civilization (#)	3
C. Humanities & Arts	9	Z. Written Communication II	3
D. Social Science (Econ 1B-D1)*	9	(100W)	
E. Human Understanding & Dev.	3		
F1. American History	0-3		
F2&3. US Constitution & CA Government	0-3		

\* Areas F1-3 may also fulfill part of Area D

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## Interdisciplinary Electives or Minor (See a BSAC advisor for details)

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## Total Unit Requirement - 120 Units