

# ACCOUNTING CONCENTRATION

While many rules and specific regulations apply to taking courses and many generalizations can be made regarding the sequencing of courses, there is no substitute for working with an academic advisor to plan your educational career. This tool provides the specific regulations as a way to illustrate how the curriculum works, in general, for most students. Please take the time to visit with your advisor each semester as s/he is skilled in academic planning and can help you understand how the curriculum can be tailored to meet your individual needs.

## Recommended Course Sequence

| Freshman   | Sophomore   | Junior   | Senior   |
|--|---|--|--|
| <b>All-University Core Curriculum (AUCC) 34-37 Credits</b>   |   |  |  |
| CO150 (Written Communication, 1A)<br>ECON202 (Social/Behavioral Sciences, 3C)<br>MATH141 (Mathematics, 1B)<br>Lab Science (Biological/Physical Sciences, 3A)<br>Historical Perspectives (3D)<br>Arts & Humanities (3B) | Global & Cultural Awareness (3E)<br>Science (Biological/Physical Sciences, 3A)<br>ECON204 (3C)<br>Arts & Humanities (3B)<br>STAT204 | Additional Communication (2B)<br>Students MUST complete CO150 and MATH141 by the time they complete 60 credits to avoid a registration hold. | Usually students are finished with the AUCC by the time they reach this level. |

## Business Core 34 Credits

|                  |  |                            |                  |
|------------------|--|----------------------------|------------------|
| BUS100<br>BUS150 | ACT210 → ACT220<br>CIS200<br>BUS300 (2B)<br>BUS260 | FIN300<br>MKT300<br>MGT301 | MGT320<br>BUS479 |
|------------------|--|----------------------------|------------------|

## Accounting Concentration 24 Credits

|  |  |                                    |  |
|--|--|------------------------------------|--|
|  |  | ACT311 → ACT312<br>ACT321 → ACT350 | ACT330<br>ACT411<br>ACT441<br>ACT Elective |
|--|--|------------------------------------|--|

## Electives 25-28 Credits (Includes Non-Business Electives 17-20 Credits & Free Electives 8 Credits)

|  |  |  |   |
|--|--|--|---|
| Non-Business Elective<br>Non-Business Elective | Non-Business Elective<br>Non-Business Elective | Non-Business Elective<br>Free Elective | Non-Business Elective<br>Free Elective<br>Free Elective |
|--|--|--|---|

## Accounting Courses 24 Credits

### Course..... Title..... Pre-requisite(s); semester(s) offered; other information

|  |   |  |
|--|---|--|
| ACT311*  | Intermediate Accounting I                 | ACT220; fall, spring                     |
| ACT312   | Intermediate Accounting II                | ACT311; fall, spring                     |
| ACT321   | Cost Management                           | ACT220, fall, spring                     |
| ACT330   | Introduction to Taxation                  | ACT210 or 205, fall, spring              |
| ACT350   | Accounting Information Systems            | ACT321; fall, spring                     |
| ACT411   | Advanced Accounting                       | ACT312; fall, spring                     |
| ACT441   | Auditing Practices                        | ACT312, ACT350; fall, spring             |
| ACT Elective (3 credits) any Upper Division Accounting course, <b>excluding ACT310</b> |   |  |
| Choices include:   |   |  |
| ACT 435  | Multi-Jurisdictional Tax                  | ACT 330; fall                            |
| ACT 487  | Internship                                | ACT 312                                  |
| ACT 541  | Forensic Accounting and Fraud Auditing    | ACT 441, spring                          |
| ACT 561  | Legal and Regulatory Issues in Accounting | BUS 260; fall, spring                    |
| ACT 570  | Government and Nonprofit                  | ACT 441 or concurrent registration; fall |

\*In order to enroll in ACT 311, students must earn at least a B- or higher in ACT 205 or ACT210 **and** ACT220

## Internship Coordinator

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<http://www.biz.colostate.edu/accounting/internships/pages/default.aspx>

## Master of Accountancy (MAcc)

For more information contact Sharon Wilson at (970)491-5102 or via email at [sharon.wilson@business.colostate.edu](mailto:sharon.wilson@business.colostate.edu). For application information contact Rachel Stoll at (970)491-3704 or via email at [rachel.stoll@business.colostate.edu](mailto:rachel.stoll@business.colostate.edu) or check it out online [www.MAcc.biz.colostate.edu](http://www.MAcc.biz.colostate.edu)

## CPA Licensure Information

Contact the Colorado Society of Certified Public Accountants at 1-800-523-9082 or for questions regarding non-Colorado licensure, Bill Rankin in the Accounting Department, 242 Rockwell Hall, 970-491-2422. Or check it out online at [www.dora.state.co.us/accountants](http://www.dora.state.co.us/accountants).

TO SCHEDULE AN APPOINTMENT WITH YOUR ADVISOR  
(970) 491-6610

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