

Business Administration, Accounting Concentration, BS

Accounting is a profession concerned with identification, recording, and communication of relevant information in financial statements and reports. Accountants must understand how to prepare financial and tax information, but also analyze, interpret, and safeguard information and systems. The concentration, offered by the [Department of Accounting and Finance](#), includes coursework in financial statement preparation, taxation, auditing, internal control, and costing systems. Offered by the Department of Accounting and Finance, the curriculum prepares students for careers as certified public accountants (CPA), certified management accountants (CMA), certified internal auditors (CIA), and corporate officers for public accounting firms, corporations, governments and not-for-profit organizations.

- [Program Learning Outcomes](#)

Summary of Degree Units

University Graduation Requirements	38
Major Preparation	15
Major Core Requirements	40
Concentration Requirements	24
University Electives	3
Total	120

Program Roadmaps

The 4-Year [Roadmap](#) is available online. Roadmaps should be used in consultation with the catalog and your advisor to identify additional requirements for completing the major (for example, course grade minimums).

Major-Specific Graduation Requirements

All courses in the Concentration Requirements for the Accounting Foundation Courses must be completed with a grade of “C or better”. The following Preparation for the Major and Required for the Major courses must be completed with a grade of “C or better”: [ENGL 2](#), [MATH 70](#), [BUS1 20](#), [BUS2 90](#).

University Requirements

Students must satisfy all of the major and [Undergraduate University Graduation Requirements](#), which includes unit, GPA, and residency requirements as well as the below identified [General Education](#), American Institutions, Graduation Writing Assessment, and Physical Education requirements. Courses that meet Undergraduate University Graduation Requirements are noted with an area designation (see [Course Note Abbreviations](#)).

Core Lower Division General Education (27 units)

Of the 39 units required by the university, 12 units may be satisfied by coursework outlined below. Courses that meet GE Areas A1, A2, A3, B4, or F must be passed with a “C-” or better to meet the requirement. Consult with a major advisor for details.

Upper Division General Education (3 units)

Of the 9 units required by the university, 6 units may be satisfied by coursework outlined below. Consult with major advisor for details.

American Institutions (6 units)

Complete one 6-unit sequence of American Institutions (US123) courses, which also satisfies GE Area D. Students may also satisfy the [American Institutions Requirement](#) with other courses, but these may not satisfy other GE areas.

The American Studies sequence ([AMS 10/AMS 11](#); 6 units) satisfies the American Institutions Requirement and additional GE Areas (see course descriptions for details).

Consult with a major advisor to select the appropriate sequence.

African American Studies (6 units)

- [AFAM 2A - African Americans and the Development of America's History and Government](#) 3 unit(s) (D)
- [AFAM 2B - African Americans and the Development of America's History and Government](#) 3 unit(s) (D+US123)

Asian American Studies (6 units)

- [AAS 33A - Asian Americans in U.S. History I](#) 3 unit(s) (D)
- [AAS 33B - Asian Americans in U.S. History II](#) 3 unit(s) (D+US123)

Chicana and Chicano Studies (6 units)

- [CCS 10A - Mexican Americans and the Development of U.S. History and Government](#) 3 unit(s) (D)
- [CCS 10B - Mexican Americans and the Development of U.S. History and Government](#) 3 unit(s) (D+US123)

U.S. History and Government (6 units)

Complete One US1: US History Course

- [AMS 10 - Stories that Make America](#) 3 unit(s) (C2+US1)
- [HIST 15 - Essentials of U.S. History](#) 3 unit(s) (D+US1)
- [HIST 170S - Topics in American History: American Identities and Institutions](#) 3 unit(s) (S+US1)

Complete One US23: US Constitution and California Government Course

- [AMS 11 - Visions of Democracy](#) 3 unit(s) (D+US23)
- [POLS 15 - Essentials of U.S. & California Government](#) 3 unit(s) (D+US23)
- [POLS 16 - Power and Ideas in American Politics](#) 3 unit(s) (C2+US23)
- [POLS 170V - American Politics in Global Perspective](#) 3 unit(s) (V+US23)

Physical Education (2 units)

All SJSU undergraduate students, regardless of major, have an opportunity to expand their knowledge and skills in physical activities. To accommodate students' needs and interests, the university offers a [diverse selection of activity courses](#).

Graduation Writing Assessment Requirement

At SJSU, students must pass a Writing in the Disciplines (100W) course with a grade of C or better (C- not accepted) to meet graduation requirements. For this major, the [Graduation Writing Assessment Requirement \(GWAR\)](#) is satisfied by a course in the major.

Major Preparation (15 units)

- [ECON 1A - Principles of Economics: Macroeconomics](#) 3 unit(s)
- [ECON 1B - Principles of Economics: Microeconomics](#) 3 unit(s) (D)

- [ENGL 2 - Critical Thinking and Writing](#) .3 unit(s) (A3) (or equivalent)
- [MATH 70 - Mathematics for Business](#) .3 unit(s) (B4) (Students who complete any of the following with a C or better may substitute it for [MATH 70](#): [MATH 30](#), [30X](#), [31](#), [31X](#), [32](#), [32X](#), [70X](#), [71](#), or [71X](#).)

Writing in the Disciplines (3 units)

- [ENGL 100WB - Written Communication: Business](#) .3 unit(s) (WID)
- [COMM 100W - Writing Workshop: Writing for Influence](#) .3 unit(s) (WID)
- [LLD 100WB - Writing Workshop for Business Students](#) .3 unit(s) (WID)

Major Requirements (64 units)

Core Courses (40 units)

Lower Division Courses (10 units)

- [BUS1 20 - Financial Accounting](#) .3 unit(s)
- [BUS3 80 - Legal Environment of Business](#) .3 unit(s)
- [BUS2 90 - Business Statistics](#) .3 unit(s) (Transfer students with [STAT 95](#) (C or better) may use this in lieu of [BUS2 90](#).)
- [BUS4 91L - Computer Tools for Business](#) .1 unit(s)

Upper Division Business Fundamentals Courses (15 units)

- [BUS2 130 - Introduction to Marketing](#) .3 unit(s)
- [BUS5 140 - Fundamentals of Operations Management](#) .3 unit(s)
- [BUS3 160 - Fundamentals of Management and Organizational Behavior](#) .3 unit(s)
- [BUS1 170 - Fundamentals of Finance](#) .3 unit(s)
- [BUS2 190 - Fundamentals of Business Analytics](#) .3 unit(s)

Upper Division Business Integration and Perspectives Courses (15 units)

- [BUS5 187 - Global Dimensions of Business](#) .3 unit(s)
- [BUS4 188 - Business Systems and Policy](#) .3 unit(s)
- [BUS3 189 - Strategic Management](#) .3 unit(s)
- [PHIL 186 - Professional and Business Ethics](#) .3 unit(s) (S)
- One non-business global perspectives course in Area V .3 unit(s)

Concentration Requirements (24 units)

Additionally, to qualify for a baccalaureate degree in business administration with an Accounting concentration, all courses in the Accounting foundation classes must be completed with a grade of “C” or better. A cumulative 2.0 GPA is required in all business classes.

Accounting Foundation Courses (15 units)

- [BUS1 120A - Accounting Information Systems](#) .3 unit(s)
- [BUS1 121A - Intermediate Accounting I](#) .3 unit(s)
- [BUS1 121B - Intermediate Accounting II](#) .3 unit(s)
- [BUS1 122A - Management Accounting and Control Systems](#) .3 unit(s)
- [BUS1 123A - Taxation of Businesses and Investments](#) .3 unit(s)

Required Electives (9 units)

Complete three courses from:

- [BUS1 120B - Advanced AIS and IS Risk Assessment](#) *3 unit(s)*
- [BUS1 120D - Accounting Topics in IT Audit](#) *3 unit(s)*
- [BUS1 123C - Taxation of Individuals](#) *3 unit(s)*
- [BUS1 124 - Forensic Accounting](#) *3 unit(s)*
- [BUS1 125 - Special Topics in Accounting](#) *3 unit(s)*
- [BUS1 126 - Advanced Accounting](#) *3 unit(s)*
- [BUS1 127A - Honors Practicum in Corporate Financial Management](#) *3 unit(s)*
- [BUS1 128 - Accounting for Nonprofit Organizations](#) *3 unit(s)*
- [BUS1 129A - Financial Auditing](#) *3 unit(s)*
- [BUS1 129B - Operational Auditing](#) *3 unit(s)*

University Electives (3 units)

Total Units Required (120 units)

Business Administration, Accounting Concentration, BS (2024-2025)

The following roadmap is a sample advising map to complete the degree program in four years. Please consult your [MyPlanner](#) and [major advisor](#) as you develop your individualized academic plan. Students must have completed 60+ units in order to enroll in SJSU Studies courses.

[Year 1](#) | [Year 2](#) | [Year 3](#) | [Year 4](#)

Year 1

Fall Semester (15 units)

- [ECON 1B - Principles of Economics: Microeconomics](#) 3 unit(s) (D)¹
- [ENGL 1A - First Year Writing](#) 3 unit(s) (A2)
- [GE Area A1](#) 3 unit(s)
- [GE Area C1](#) 3 unit(s)
- [BUS3 12 - Managing My life](#) 3 unit(s) (E)

Spring Semester (15 units)

- [ECON 1A - Principles of Economics: Macroeconomics](#) 3 unit(s)¹
- [ENGL 2 - Critical Thinking and Writing](#) 3 unit(s) (A3)²
- [MATH 70 - Mathematics for Business](#) OR [MATH 70X - Mathematics for Business](#) 3 unit(s) (B4)²
- *Note: MATH 70X requires enrollment in [MATH 70W](#).*
- [GE Area C2](#) 3 unit(s)
- [GE Area F](#) 3 unit(s)

Year 2

Fall Semester (14 units)

- [BUS3 80 - Legal Environment of Business](#) 3 unit(s)
- [GE Area C1 or C2](#) 3 unit(s)
- [GE Area D + US123](#) 3 unit(s)³
- [GE Area B1+B3](#) 3 unit(s) *
- Physical Education 1 unit(s)
- [BUS4 91L - Computer Tools for Business](#) 1 unit(s)
- Complete the [Upper Division Writing - Directed Self Placement](#)

Spring Semester (16 units)

- [BUS1 20 - Financial Accounting](#) 3 unit(s)⁴
- [BUS2 90 - Business Statistics](#) 3 unit(s)⁴
- [GE Area D + US123](#) 3 unit(s)³

- [GE Area B2+B3](#) 3 unit(s) *
- Physical Education 1 unit(s)
- University Elective - Lower or Upper Division 3 unit(s)
- [Register and Complete ALEKS](#) for [BUS1 121A](#).

Note: Complete 60 units to reach Upper Division Standing.

Year 3

Fall Semester (15 units)

- [BUS1 120A - Accounting Information Systems](#) 3 unit(s) ⁴
- [BUS1 121A - Intermediate Accounting I](#) 3 unit(s) ⁴
- [BUS3 160 - Fundamentals of Management and Organizational Behavior](#) 3 unit(s)
- [COMM 100W - Writing Workshop: Writing for Influence](#), [ENGL 100W - Writing Workshop](#), OR [LLD 100W - Writing Workshop](#) 3 unit(s) (WID) ⁵
- [SJSU Studies Area V](#) 3 unit(s) (V) ⁶

Note: Area V also fulfills Non-Business Global Perspectives (a major requirement).

Spring Semester (15 units)

- [BUS1 121B - Intermediate Accounting II](#) 3 unit(s) ⁴
- [BUS1 122A - Management Accounting and Control Systems](#) 3 unit(s) ⁴
- [BUS1 123A - Taxation of Businesses and Investments](#) 3 unit(s) ⁴
- [BUS2 130 - Introduction to Marketing](#) 3 unit(s)
- [BUS3 186/PHIL 186 - Professional and Business Ethics](#) 3 unit(s) (S) ⁶

Note: BUS3/PHIL 186 is a major requirement.

- [Apply to Graduate](#)

Year 4

Fall Semester (15 units)

- Accounting Elective #1 3 unit(s)
- [BUS1 170 - Fundamentals of Finance](#) 3 unit(s)
- [BUS4 188 - Business Systems and Policy](#) 3 unit(s)
- [BUS2 190 - Fundamentals of Business Analytics](#) 3 unit(s)
- [SJSU Studies Area R](#) 3 unit(s) ⁶

Spring Semester (15 units)

- Accounting Elective #2 3 unit(s)
- Accounting Elective #3 3 unit(s)
- [BUS5 140 - Fundamentals of Operations Management](#) 3 unit(s)
- [BUS5 187 - Global Dimensions of Business](#) 3 unit(s)
- [BUS3 189 - Strategic Management](#) 3 unit(s)

Roadmap Notes

¹ Preparation for the Major

² Preparation for the Major and a “C” grade or better

³ Consult an advisor to determine your best option

⁴ Course requires a "C" grade or better

⁵ A "C" grade or better is required

⁶ Prerequisite Area A3 with "C-" or better; upper division standing

* Either B1 or B2 must be taken with a [B3 - Laboratory](#).

L = Lab; X = supplemental workshop required; W = Writing; WB = Writing for Business
