

Department of Accounting and Legal Studies

Dr. Lori Ann Buza, *Chairperson*

The Department of Accounting and Legal Studies offers a major in Accounting and minors in Accounting and Legal Studies.

Requirements for Accounting Major

Degree of Bachelor of Science

AC-151	Principles of Accounting I	3
AC-152	Principles of Accounting II	3
AC-331	Intermediate Accounting Theory I	3
AC-332	Intermediate Accounting Theory II	3
AC-341	Advanced Accounting Theory	3
AC-443	Cost Accounting	3
AC-444	Auditing Principles	3
AC-455	Taxation	3
AC-480	Integrated Accounting Capstone	3
BL-161	Introduction to Law & Contracts	3
BL-162	Agency & Business Organization	3
BL-251	Uniform Commercial Code	3
EC-101	Macroeconomic Principles	3
EC-102	Microeconomic Principles	3
FN-410	Business Finance	3
FN-411	Financial Management	3
BA-151	Principles of Management	3
BA-155	Principles of Marketing	3
Choose 2 Electives from AC, BL or LW		6
(AC-495 Pathway to the CPA is strongly recommended for students who want to take the CPA Exam)		
Total Credits		60

Special Notes on Core Curriculum Requirements

- MA-123 Elementary Calculus I-MA-124 Elementary Calculus II are suggested for the Mathematics Core Requirement; however, MA-105 Elementary Applied Mathematics-MA-106 Introduction to Probability & Statistics are accepted. Neither sequence of math courses may be taken on a Pass/Fail basis. Students desiring to take MA-123-MA-124, but not sufficiently prepared, must take MA-101 Precalculus.
- All Accounting majors must satisfy the Values requirement with the following course: LW-155 Legal and Contemporary Issues.
- All Accounting majors must satisfy the Writing Intensive requirement with the following course: BA-315 Business and Professional Communication.
- All Accounting majors must satisfy the Computer Science requirement with the following course: AC-157 Microsoft Excel for Accounting and Business Environments.

Special Notes on Major Requirements

- Students desiring to major in Accounting must take the entire program prescribed. Students will be approved for the major in Accounting provided they have a 2.5 average in AC-151 and AC-152. Students should consult with their professor in AC-152, or with an Accounting faculty advisor, concerning their qualifications for this concentration.

2 In order to satisfy some of the requirements needed to sit for the CPA Examination in the State of New Jersey, a total of 24 Accounting credits and 24 business elective credits must be completed. The student should verify these requirements each year with the CPA Coordinator as they are subject to change. Business electives may be selected from courses in accounting, business law, economics, information science, and business administration. Students who expect to sit for the CPA Examination in NJ or in any another state should verify the specific academic requirements of that state, as they are subject to change.

3 All Accounting majors are required to maintain a 2.5 average in major courses.

Requirements for a Minor in Accounting

AC-151	Principles of Accounting I	3
AC-152	Principles of Accounting II	3
AC-331	Intermediate Accounting Theory I	3
AC-332	Intermediate Accounting Theory II	3
Electives as approved by Department Chairperson ¹		6
Total Credits		18

¹ Recommended electives for the AC minor: LW-155, AC-157, AC-455.

Requirements for a Minor in Legal Studies

BL-161	Introduction to Law & Contracts	3
BL-162	Agency & Business Organization	3
BL-241	Real and Personal Property	3
BL-251	Uniform Commercial Code	3
LW-155	Seminar in Contemporary Legal Issues (Values)	3
One Elective as Approved by Department Chairperson ¹		3
Total Credits		18

¹ For students who major in Accounting and also minor in Business Law, you may only count LW-155 either towards your major in Accounting OR minor in Business Law, not both. In that case, the Accounting faculty advisor will determine an additional elective for you.