

# Accounting (BS) – Internal Auditing Concentration: (20ACCIA)

Semester Display 11-17-16 (v2.5)

| <b>FRESHMAN YEAR</b>   |                |  |   |                |
|--|----------------|--|---|----------------|
| <b>Fall Semester</b>   | <b>Credits</b> |  | <b>Spring Semester</b>  | <b>Credits</b> |
| M 100 Professionalism, Diversity and Acad Success in Mgmt <sup>1</sup> | 1              |  | MA 114 Finite Math <sup>7</sup>                                 | 3              |
| ENG 101 <sup>2</sup> or Natural Science (with Lab) <sup>3</sup>        | 4              |  | Communications <sup>8</sup> or Humanities <sup>9</sup>          | 3              |
| MA 121/131/141 Calculus <sup>4</sup>                                   | 3              |  | ENG 101 <sup>2</sup> or Natural Science (with Lab) <sup>3</sup> | 4              |
| FL_ 201 <sup>5</sup>   | 3              |  | EC 201 Principles of Microeconomics <sup>10</sup>               | 3              |
| MIE 201 Intro to Business Processes                                    | 3              |  | ACC 210 Concepts of Financial Reporting <sup>11</sup>           | 3              |
| HESF 1** Health & Exercise Studies Course <sup>6</sup>                 | 1              |  |   |                |
|  | <b>15</b>      |  |   | <b>16</b>      |
| <b>SOPHOMORE YEAR</b>  |                |  |   |                |
| <b>Fall Semester</b>   | <b>Credits</b> |  | <b>Spring Semester</b>  | <b>Credits</b> |
| ACC 200 Intro to Managerial Accounting <sup>11</sup>                   | 3              |  | ACC 310 Intermediate Financial Accounting I <sup>11</sup>       | 3              |
| Communications <sup>8</sup> or Humanities <sup>9</sup>                 | 3              |  | BUS 340 Information Systems Management                          | 3              |
| BUS/ST 350 Econ Bus Statistics <sup>12</sup>                           | 3              |  | BUS 320, 360, 370, MIE 305, 330                                 | 3              |
| Natural Science <sup>3</sup>   | 3              |  | PSY 200 Intro. to Psychology                                    | 3              |
| EC 202 Principles of Macroeconomics                                    | 3              |  | Additional Breadth <sup>13</sup>                                | 3              |
|  |                |  | ST 307 Intro to Statistical Programming - SAS                   | 1              |
|  | <b>15</b>      |  |   | <b>16</b>      |
| <b>JUNIOR YEAR</b>   |                |  |   |                |
| <b>Fall Semester</b>   | <b>Credits</b> |  | <b>Spring Semester</b>  | <b>Credits</b> |
| ACC 311 Intermediate Financial Accounting II <sup>11</sup>             | 3              |  | ACC 330 Intro to Income Tax <sup>11</sup>                       | 3              |
| ACC 340 Accounting Info. Systems <sup>11</sup>                         | 3              |  | BUS 320, 360, 370, MIE 305, or 330 ( <i>take two</i> )          | 6              |
| BUS 320, 360, 370, MIE 305, 330 ( <i>take two</i> )                    | 6              |  | Concentration <sup>16</sup>                                     | 3              |
| Advanced Writing <sup>14</sup>   | 3              |  | Free Elective <sup>17</sup>                                     | 3              |
| HES_ *** Health & Exercise Studies Course <sup>15</sup>                | 1              |  |   |                |
|  | <b>16</b>      |  |   | <b>15</b>      |
| <b>SENIOR YEAR</b>   |                |  |   |                |
| <b>Fall Semester</b>   | <b>Credits</b> |  | <b>Spring Semester</b>  | <b>Credits</b> |
| ACC 450 Auditing & Assurance Services <sup>11</sup>                    | 3              |  | Concentration <sup>16</sup>                                     | 3              |
| Concentration <sup>16</sup>  | 3              |  | MIE 480 Business & Policy Strategy                              | 3              |
| Interdisciplinary Perspectives <sup>18</sup>                           | 2              |  | Free Electives <sup>17</sup>                                    | 6              |
| Free Electives <sup>17</sup>   | 4              |  |   |                |
| Humanities <sup>9</sup>  | 3              |  |   |                |
|  | <b>15</b>      |  |   | <b>12</b>      |
| <b>Minimum Credit Hours Required for Graduation*</b>                   |                |  |   | <b>120</b>     |

GPA Graduation Requirements:

Overall GPA for all courses attempted at NC State must be 2.0 or higher; and  
Overall GPA for all ACC courses attempted at NC State must be 2.0 or higher.

1. Students should take M 100 their first semester in the program
2. A grade of C- or better is required.
3. 7 credit hours-include one laboratory course or course with a lab from the GEP Natural Sciences list.
4. MA 131 or MA 141 are encouraged for students who qualify and aspire to take additional calculus. For students completing MA 141, one credit of MA141 will count as free elective credit.
5. Unless a placement exam is successfully completed, students are required to complete FL\_ 201 – the third semester of a foreign language (through the intermediate level). Students will not receive credit for courses below 102 unless starting a language different from their high school proficiency. Students who place beyond FL\_201 and choose not to take a foreign language course will have satisfied the foreign language requirement but will not receive hour credit.
6. 1 hour of Health & Exercise Studies at the 100 level.
7. MA 242 may substitute
8. COM 110, 112, or 211
9. Choose two courses from the GEP Humanities list; Students must also take one course from the Poole College of Management Ethics list- MIE 306, PHI 214, 221, 312, 375 (no credit hour requirement); If a student takes a PHI course to satisfy the Ethics requirement, it may double-count as the second humanities course provided the first course was not also a PHI course.
10. ARE 201 may substitute.
11. ACC COURSES REQUIRING “C- or C+” PREREQUISITES:

|                                  |                                  |
|----------------------------------|----------------------------------|
| ACC 310: C+ or better in ACC 210 | ACC 311: C- or better in ACC 310 |
| ACC 330: C- or better in ACC 210 | ACC 410: C- or better in ACC 210 |
| ACC 420: C- or better in ACC 200 | ACC 440: C- or better in ACC 340 |
| ACC 450: C- or better in ACC 311 |                                  |
12. ST 302, 361, 370 or 372 may substitute for BUS 350
13. Take one from the GEP Additional Breadth- Humanities/Social Sciences/Visual Performing Arts list.
14. Select one of the following courses: ENG 331 Communication for Engineering and Technology, ENG 332 Communication for Business Mgmt., or ENG 333 Communication for Science and Research.
15. 1 hour of Health & Exercise Studies. (PEC, PEF, PEH, PEO and PES courses cannot be taken to satisfy this requirement.) (HES courses may be taken credit only.)
16. For the Internal Auditing concentration (9 credits hours), student should take ACC 440 and ACC 451 and one of the following: BUS 440, 441, 470, 472, EC 404 or 474.
17. Free elective credit will not be allowed for FL 101 or 105 (in any language in which proficiency requirement is met), and MA 101, 103, 105. ACC 495/498/499 can count for up to 6 hours of free electives. Free electives may be taken for credit only.
18. Choose one course from the GEP Interdisciplinary Perspectives list. For students completing a three-credit IP course, one credit will count in free electives.

\* Students must also complete as a part of their degree requirements one course from the GEP U.S. Diversity list (no credit hour requirement) and one course from the GEP Global Knowledge list (no credit hour requirement)