SDSU | Fowler College of Business

ACCOUNTING MAJOR (48 units)
UPPER DIVISION REQUIREMENTS FOR 2022-2023 MAJOR CATALOG YEAR

Business Core	Grade	Prerequisites/Notes
BA 300: Ethical Decision Making in Business (1-unit)		
BA 310: Foundations of Business in a Global Environment (1-unit)		
MIS 301: Statistical Analysis for Business		MIS 180; MATH 120; STAT 119 or ECON 201
BA 323: Fundamentals of Finance		
BA 350: Management & Organizational Behavior		
BA 360: Introduction to Operations & Supply Chain Management		STAT 119 or ECON 201. Recommended: MATH 120
BA 370: Marketing		
BA / MIS Elective (choose one): MGT 405, MIS 315, 380, 383, 460, or 515		MGT 405: BA 310, 350, 370 For all other options please see course catalog. Prerequisites are strictly enforced.
Accounting Major		
ACCTG 331: Intermediate Accounting I*		Minimum grade of C in ACCTG 201 and 202
ACCTG 332: Taxation of Business Entities*		Minimum grade of C in ACCTG 331
ACCTG 333: Accounting Information Systems*		Minimum grade of C in ACCTG 331
ACCTG 334: Intermediate Accounting II*		Minimum grade of C in ACCTG 331
ACCTG 390W: Reporting Techniques for Accountants*		Minimum grade of C in ACCTG 331 (refer to the catalog for additional prerequisites listed)
ACCTG 431: Auditing		Minimum grade of C in ACCTG 333 and ACCTG 390W
ACCTG 432: Cost Management (4-units)		Minimum grade of C in ACCTG 333, BA 323
6 Units of Upper Division Accounting Electives (not including ACCTG 325, 326, ACCTG 390W)		
ACCTG		Refer to the catalog for prerequisites listed
ACCTG		Refer to the catalog for prerequisites listed
	MAJOR GPA	

*You must earn a grade of C (2.0) or higher in courses with an asterisk(*).

You **must have a 2.0 average** or better in the courses listed above in order to graduate. Other requirements for the degree can be found in the SDSU Catalog and in your degree evaluation. **This is an unofficial advising sheet. Official requirements are based upon catalog copy and issued by the Office of the Registrar: https://registrar.sdsu.edu/**