

# Accounting Concentration

Accounting focuses on recording and analyzing financial activities. Accounting is described as “the language of business” because it is used to report financial information to a wide variety of interested parties. Strong critical thinking, quantitative, and interpersonal skills as well as attention to detail are important qualities for accountants.

Studying accounting prepares students for a wide variety of professional opportunities, including positions in public accounting, private accounting, government and not-for-profit organizations. Many students also find the accounting concentration to be useful preparation for careers in consulting, banking, general management, and securities analysis.

Students can properly prepare for professional certifications (such as Certified Public Accountant, Certified Management Accountant, and Certified Internal Auditor) by taking additional courses in accounting and other subjects beyond those required for the major.

## ***CPA (Certified Public Accountant)***

To obtain a CPA license in 2014, the State of California educational requirements are that a person have a baccalaureate degree from a four-year accredited university or college, 24 semester units in accounting subjects, 24 units in business-related subjects, 20 semester units of accounting study, 10 units of ethics study, and 150 semester units. Students can earn 150 units with additional study at the undergraduate level. Or eligible students may apply to the MBA program, including the 4+1 program, to earn 150 semester units.

For more information about the CPA exam see [www.cpa-exam.org](http://www.cpa-exam.org). For additional information about applying for a CPA license in California, see the California Board of Accountancy web site at [www.dca.ca.gov/cba](http://www.dca.ca.gov/cba).

## ***CMA and CIA***

The BA in Business Administration with a concentration in Accounting qualifies the student to sit for the CMA and CIA examinations. Information about the examinations, required professional experience, and other license requirements may be found at the following websites: CMA at [www.imanet.org](http://www.imanet.org) and CIA at [www.theiia.org](http://www.theiia.org).

# Accounting Concentration Requirements

Three required 3-unit courses:			9
BUS 4030		Intermediate Accounting I	
BUS 4031		Intermediate Accounting II	
BUS 4032		Taxation: A Business Perspective (SL)	
Six additional units which may include the following:			6
BUS 4029		Financial Statement Analysis	
BUS 4034		Auditing	
BUS 4041		International Accounting and Global Social Reporting	
BUS 4042		Cost Accounting	

BUS 4043		Advanced Accounting	
BUS 4045		Ethics in Accounting	
BUS 4921		Special Topics in Accounting	
BUS 4996/4912/4914		Internship/Senior Project/Thesis	
<b>Total Accounting Concentration</b>			<b>15 units</b>
<b>Total Business Administration BA Major with Accounting Concentration</b>			<b>65 units</b>

Reminder: 124 units required to graduate. 48 of the 124 must be "Upper Division" (3000-4000).