

**CONSTITUTION
Of the
BETA PHI CHAPTER
Of
BETA ALPHA PSI**

ARTICLE I – NAME

This Chapter shall be known as the Beta Phi Chapter of Beta Alpha Psi.

ARTICLE II – PURPOSES

The purpose of the organization shall be to encourage and foster the ideal of service as the basis of the accounting profession; to promote the study of accountancy and its highest ethical standards; to act as a medium between professionals, instructors, students, and others who are interested in the development of the profession of accountancy; and to maintain high moral and scholastic achievements in its members.

ARTICLE III – MEMBERSHIP

SECTION 1. Eligibility

All undergraduate and graduate students with a declared accountancy or accounting information systems concentration and duly registered at California State University, Sacramento (CSUS) shall be eligible for election to membership if they meet the requirements of this Article. Consideration for membership shall not be based upon the applicant's race, creed, color, sex, religion, or national origin.

A. Candidate Eligibility

Undergraduate students shall be eligible to pledge Beta Alpha Psi after they:

1. Have completed 30 hours of college academic credit.
2. Have met the grade point average requirement:
 - Prospective Candidates with fewer than sixty academic units must have an overall GPA of at least 3.5.
 - Prospective Candidates with sixty or more academic units may qualify under any one of the following methods:
 - a. Have an overall GPA of at least 3.0.
 - b. Have a GPA of at least 3.25 in the most recent sixty (60) units of course work.
 - c. Have a GPA of at least 3.5 in the most recent thirty (30) units of course work.
3. Undergraduate students shall not be eligible to pledge in their last semester before graduation.

NOTE: Attached to the By-laws you will find an explanation of how GPA is calculated.

Individuals may continue as Candidates so long as they remain active in their chapter. Candidates may remain Candidates until *the first semester of association with Beta Alpha Psi* after they have completed two years of collegiate courses and at least one upper level course in accounting or accounting information systems beyond the business core. At that point they must have satisfied all the requirements for membership and be initiated or be dropped as a Candidate. Candidates will cease to be classified as Candidates when they no longer have a declared area of concentration in accounting or accounting information systems.

Example 1:

College academic credit: 30 units

GPA: 3.5

Semesters until graduation: 5

****Not enrolled in an upper division accounting course**

In this situation an individual can be a Candidate, but will not be inducted to membership at the end of the semester, assuming he/she met all Candidate general requirements (listed below) for the semester. Instead, he/she will remain in Candidate status until the semester when he/she meets the minimum requirements for membership (i.e. takes one upper division accounting course, passes with a grade of 'B' or better, and still has at least two semesters remaining until graduation). The benefit to join early is the additional exposure to accounting firms, internship opportunities, and networking.

Example 2:

College academic credit: 98 units

GPA: 3.0

Semesters until graduation: 3

****Enrolled in his/her first upper division accounting course, ACCY 111**

In this situation an individual can be a Candidate and will be inducted to membership at the end of the semester, assuming he/she met all Candidate general requirements (listed below) for the semester. However, induction to membership will be contingent upon passing the ACCY 111 class with a grade of 'B' or better. If he/she does not meet these objectives for membership, he/she will be a Candidate again until he/she passes the first upper division accounting course with a grade of 'B' or better (per membership requirements).

Example 3:

College academic credit: 110 units

GPA: 3.2

Semesters until graduation: 3

****Has taken several upper division accounting courses with a 'B' grade**

In this situation, it would be anticipated that an individual would be inducted to membership at the end of the semester. However, if he/she does not complete all Candidate general requirements (listed below) in his/her candidacy semester, he/she will not be inducted to membership and will not have another opportunity to pledge with Beta Alpha Psi.

B. Membership Eligibility - Undergraduate Students

Undergraduate students shall be eligible for membership after they:

1. Have received a grade of B or better in one upper division accounting course at CSUS.
2. Have completed at least one course in intermediate accounting (ACCY 111, 112 and 113).
3. Have attained a cumulative grade point average in all accounting courses attempted of at least 3.0.
4. Have attained a cumulative grade point average of at least 3.0, or at least 3.25 in the most recent sixty (60) units of course work, or at least 3.5 in the most recent thirty (30) units of course work at the time of full membership initiation.

C. Membership Eligibility – Graduate Students

Graduate students shall be eligible for membership if they:

1. Are currently enrolled in a graduate accounting program at CSUS.
2. Have attained a cumulative grade point average in all graduate subjects of at least 3.25 or at least 3.5 in the most recent twelve (12) units of graduate work completed (those students in their first semester of graduate study must have an overall undergraduate grade point average of at least 3.0).
3. Lastly, graduate students shall not be eligible to pledge in their last semester before graduation.

SECTION 2: General Requirements – Candidates

In addition to the above requirements candidates must:

- A. Attend the candidate Informational Meeting.
- B. Attend five of eight technical meetings.
- C. Attend at least two social events.
- D. Attend all professional events (Scavenger Hunt, Meet the Firms, Banquet, Nomination Potluck, and any other professional events as announced).
- E. Attend one of two Immersion Days.
- F. Perform at least five (5) hours of community service.
- G. Raise a minimum of \$30 through participation in fundraising activities.
- H. Attend the initiation.
- I. Be elected to membership.
- J. Pay the necessary fees and dues as required by Article VII (Fees and Assessments).

Any changes to these requirements must be approved by majority votes of both the Membership and Executive Committees.

SECTION 3: General Requirements – Active Members in Good Standing

Once elected to membership, members are responsible for meeting the following requirements each semester in order to remain an Active Member in Good Standing:

- A. Attend the Candidate Informational Meeting.
- B. Attend at least four of eight technical meetings.
- C. Attend at least one social event.
- D. Attend all professional events (Scavenger Hunt, Meet the Firms, Banquet, Nomination Potluck, and any other professional events as announced).
- E. Perform at least five (5) hours of community service.
- F. Attend the initiation event.
- G. Pay the necessary fees and dues as required by Article VII (Fees and Assessments).
- H. Maintaining the GPA requirements for admission to the organization outlined in Article III, Section 1 (Eligibility).

Any changes to the above requirements must be approved by majority votes of both the Membership and Executive Committees.

SECTION 4: Provisional Members

- A. Provisional Members shall be defined as BAP Members who have paid dues in the current semester, but for reason of grades, attendance, or otherwise, did not meet the membership requirements.
- B. Those members not having met each of the conditions of Article III, Section 3 (General Requirements – Active Members in Good Standing), will be placed on provisional member status and will be reinstated to full member status after one semester of successful completion of membership requirements.
- C. Provisional Members may not vote, apply for a BAP scholarship, hold a directorship, or run for a position on the Executive Committee. Provisional Members also lose their status of “active member in good standing”.

SECTION 5: Inactive Members

- A. Inactive Members shall be defined as BAP Members who have been inducted to membership, but who did not pay dues in the current semester and thereby did not attend BAP events as a BAP Member to meet the membership requirements.
- B. Those members not having met the conditions of Article III, Section 3 (General Requirements – Active Members in Good Standing), will be placed on inactive member status and will be reinstated to the appropriate member status after one semester of re-activity and participation towards fulfilling membership requirements.
- C. Inactive Members may not vote, apply for a BAP scholarship, hold a directorship, or run for a position on the Executive Committee. Inactive Members also lose their status of “active member in good standing” or “provisional member”.

SECTION 6: Academic and Work Conflicts

In the event that a member's CSUS academic pursuits or work schedules conflict with scheduled meetings or events, the member should meet with the National Correspondent and create a plan in order to maintain their membership in good standing. If the member and the National Correspondent cannot agree to a plan, that member and the board will select a professor from the College of Business, Accounting Department to mediate. If the member and board cannot agree on a mediator, the accounting department chair will be asked to arbitrate by default.

SECTION 7: Faculty Members

Members of the accounting faculty at CSUS are eligible for election to membership as faculty members of the Organization. Faculty members may vote.

SECTION 8: Honorary Members

Persons who have achieved prominence in the field of accounting and who possess those qualities that Beta Alpha Psi fosters may be elected to membership as honorary members. Honorary members may not vote.

SECTION 9: Alumni Members

Alumni members shall be those formerly active student members who have graduated and are no longer registered at CSUS or who have honorably withdrawn from CSUS. Alumni members may not vote.

SECTION 10: Elections into Membership

Elections to membership shall be held once each semester. The names of Candidates must be presented to the chapter at least one week prior to the election. A two-thirds affirmative vote of the members present shall be required for election. **Each applicant shall be given access to this Constitution after the two-thirds affirmative vote.**

SECTION 11: Candidates for membership must be present for the initiation ceremony. Initiation in absentia shall not be permitted. The official ritual must be used.

ARTICLE IV – EXPULSION OR RESIGNATION OF MEMBERS

The provisions for expulsion of members contained in Article XVI and Article XVII of the National Constitution and Bylaws (as amended) of Beta Alpha Psi shall control (see below).

ARTICLE XVI – RESIGNATION

SECTION 1- A member may resign from the organization by notifying in writing the faculty vice president and local chapter president.

SECTION 2- The resigning member shall surrender the membership certificate and other organization insignia to the local chapter. The local chapter must forward the membership certificate to the Executive Office.

ARTICLE XVII – EXPULSION OF MEMBERS

SECTION 1- Expulsion of a member is a serious matter. The Board has the exclusive right to expel a member. The procedures followed and recommendations from the local chapter shall be considered in the Board's decision.

SECTION 2- A member may be expelled for conduct detrimental to the purposes or interest of the organization. Charges of such conduct must be made in writing to the faculty vice president and signed by a member of the organization.

SECTION 3- When such charges have been made against a member, the faculty vice president must make certain that the accused member is given notice and an opportunity to be heard concerning the charges. Notice must be given to the accused member by certified mail at least 14 (previously 30) days before the hearing, and such notice shall include: (1) a copy of the charges made against the member; (2) the time, date, and place of the hearing; (3) an explanation of the expulsion procedures which include automatic review by the Board.

SECTION 4- A committee of chapter members, including at least two faculty members (exclusive of the faculty vice president) of the organization, is to be selected by the faculty vice president and ranking chapter officer to investigate the charges and make a determination as to whether or not the accused member should be expelled. The findings should be based on a presentation of the charges by the accusing member and the accused member has the opportunity to appear and explain the actions in question.

SECTION 5- If expelled, the member may request a hearing before the entire local chapter in a special meeting called for that specific purpose. A majority vote of the chapter may reverse the decision.

SECTION 6- If the local chapter's decision is to request the member's expulsion, details of the procedures followed, or the evidence submitted, and of the action taken shall be forwarded immediately to the Executive Office.

SECTION 7- The local chapter's request shall be considered at the next regular meeting of the Board. Both the local chapter and the accused member shall be notified in writing by the Executive Office of the decision.

SECTION 8- If expelled by the Board, the member must surrender the membership certificate and other organization insignia to the local chapter. The local chapter shall forward the membership certificate to the Executive Office.

ARTICLE V – OFFICERS

SECTION 1: Officers

The officers of this Chapter shall be: President, Vice President of Committees, Vice President of Technical Activities, Vice President of Social Activities, Vice President of Professional Activities, Treasurer, National Correspondent, Professional Correspondent, and Faculty Vice President. These officers shall constitute the Executive Committee.

The Internal Audit Committee shall serve as non-voting officers and will not constitute the Executive Committee.

SECTION 2: Officer Eligibility

- A. Officers in their graduating semester shall take a minimum of six units during their term of office; non-graduating officers shall be full-time students at CSUS during their term of office.
- B. All officers must be active members of the Organization and this Chapter and must possess at the time of election a cumulative grade point average in all Accounting courses of at least 3.25, and an overall grade point average of at least 3.0 (or at least 3.25 in the most recent sixty units or 3.5 in the most recent thirty units of coursework).
- C. Board members may not hold positions on the board of organizations with which the Beta Phi Chapter of Beta Alpha Psi has a contractual relationship or with which the chapter hosts joint events. Further, board members may not hold any position in another organization which would give the *appearance* of a conflict of interest.
- D. **Members who plan to run for president must qualify as presidential candidates by attending at least half of the board meetings in the semester during which they plan to be nominated for the following presidential term.**

SECTION 3: Elections

All officers shall be elected by a majority vote of those members voting. The vote shall be by secret ballot. When two individuals are running for a particular position, majority vote will be defined as one more vote than the other person. When more than two individuals are running, majority vote will be defined as one more vote with ten or more tallied votes than the other candidates. In the event of less than ten tallied vote difference, a run-off election shall take place with the two candidates with the most votes.

SECTION 4: Terms

- A. The National Correspondent shall be elected in the Fall semester for a two-semester term, Spring and Fall.
- B. The Treasurer shall be elected in the Spring semester for a two-semester term, Fall and Spring.

- C. The Internal Audit Committee members shall serve a two-semester term on the Internal Audit Committee once elected. Upon Successful completion of duties in the first semester of their term as an Internal Audit Beta or Alpha committee member, either of these members who are not already in the second semester of their term will be up for election to serve the following semester as Internal Audit Chair. In the event that an individual is not promoted, an open election will be held for the Internal Audit Chair position.
- D. All other officers including: President, Vice President of Committees, Vice President of Technical Activities, Vice President of Social Activities, Vice President of Professional Activities, and Professional Correspondent shall serve one semester terms.

SECTION 5: Officer Duties

The duties of the officers shall be as follows:

- A. The President shall:
 - 1. Call to order and preside at meetings of the Chapter and of the Executive Committee.
 - 2. Appoint such committees and approve such committee directors as required and necessary.
 - 3. Determine that all reporting responsibilities and other duties of the officers are performed in accordance with the National Bylaws and Constitution of Beta Alpha Psi, and the requirements of the Constitution.
 - 4. Represent the Chapter on such councils of student organizations which affect the interests of the Chapter.
 - 5. Perform such other duties as may reasonably fall within this office and generally promote the welfare of the Organization.
- B. The Vice President of Committees shall:
 - 1. Assist the President in the performance of prescribed duties.
 - 2. Appoint committee directors, subject to the approval of the President, and coordinate the committees of the Chapter.
 - 3. Prescribe and enforce the duties of all committees of the Chapter.
 - 4. Act as President in the event of the elected President being absent or incapacitated.
 - 5. Perform such other duties as may reasonably fall within this office.
- C. The Vice President of Technical Activities shall:
 - 1. Assist the President in the performance of prescribed duties.
 - 2. Arrange for and coordinate all technical programs.
 - 3. Perform such other duties as may reasonably fall within this office.
- D. The Vice President of Social Activities shall:
 - 1. Assist the President in the performance of prescribed duties;
 - 2. Arrange for and coordinate all activities of a social nature;
 - 3. Perform such other duties as may reasonably fall within this office.
- E. The Vice President of Professional Activities shall:
 - 1. Assist the President in the performance of prescribed duties.
 - 2. Arrange for and coordinate all professional events (including the Banquet, Meet the Firms, and Scavenger Hunt).
 - 3. Perform other such duties as may reasonably fall within this office.

F. The Treasurer shall:

1. Collect, disburse for authorized purposes, and maintain funds of the Chapter. The counter-signature on disbursement requisitions shall be either the President's or the Faculty Vice President's.
2. Each semester, there shall be four authorized signors for check requests, including the Treasurer and President.
3. Maintain appropriate financial records, including year-end financial statements and beginning budget, and arrange for an audit performed by an independent auditor licensed by the State of California.
4. Submit audited financial statements to the Director of Chapter Activities of the National Council no later than June 30th of each year.
5. Perform such other duties as may reasonably fall within this office.

G. The National Correspondent shall:

1. Establish and maintain a list of members, alumni, and others.
2. Use the reporting intranet to send the following information to the Executive Office of Beta Alpha Psi:
 - a) Contact information for pledges, accompanied by a remittance for the initiation fees
 - b) Updated contact information for members and officers
 - b) Chapter events, including date, participants, and a description of the activity, by the fifteenth of the month following the event, and
 - c) Beginning of Year Report, End of Year Report, and other reports as required
3. Maintain local records and substantiation of Chapter activities.
4. Make available, upon request, the Constitution of the Chapter and the Constitution and Bylaws of the National Organization.
5. Verify the accuracy of membership applications and direct the activities of the Membership Committee.
6. Perform such other duties as may reasonably fall within this office.

H. The Professional Correspondent shall:

1. Keep correct minutes of the Executive Committee.
2. Carry on all correspondence of the Organization and as prescribed by the President.
3. Maintain a record of all such correspondence.
4. Perform such other duties as may reasonably fall within this office.

I. The Faculty Vice President shall:

1. Serve as advisor for the Chapter.
2. Serve as the faculty representative of the Chapter.
3. Serve on the executive committee.
4. When requested to do so by the National Council, attest to the Chapter's compliance with specified provisions of the National Constitution and Bylaws and the Chapter Activities Program.

J. The Internal Audit Committee and/or its members shall:

1. Consist of no less than three chapter members – Internal Audit Chair, Alpha, and Beta.
2. Not have served, or have a relative or significant other who has served, as a chapter officer during the fiscal year to be audited.
3. Not be eligible to be elected as treasurer for the semester following their final semester on the Internal Audit Committee.
4. Be reviewed by a faculty member or CPA professional from a sponsoring firm, selected to assist the Internal Audit Committee.
5. Have at least two semesters left before graduation at time of election.
6. The Internal Audit Committee will conduct an internal audit of the chapter's financial records at the end of the fiscal year, April 30. A list of the internal audit procedures to be performed should be developed by the Internal Audit Committee. The internal audit should be performed in accordance with the "Standards for the Professional Practice of Internal Auditing" and generally accepted auditing standards excluding for the requirement of independence. The internal audit report will be issued by the Internal Audit Committee to the chapter and included with the year-end report submitted to the national office. A report identifying recommendations for improved internal controls and/or observations for the improvement of chapter operations should accompany the year-end report.

Note: All members of the Internal Audit Committee shall maintain independence during the audit process, the fiscal year to be audited, and their term.*

**Independence, as defined by the Beta Phi Chapter, shall prohibit an individual from being appointed to the Internal Audit Committee if he or she shares a relationship with any officer which may compromise, or appear to compromise independence during the fiscal year which is to be audited if elected. (Example: President's wife may not serve on the Internal Audit Committee)*

The board should ensure that the audit department does not participate in activities that may compromise, or appear to compromise, its independence.

In addition, officers are also responsible for performing the duties expressed in their handbooks and other duties necessary.

Members or candidates interested in an officer position may (1) view officer handbooks or (2) learn more about a position by contacting the officers directly.

SECTION 6: Recall of Officers

The Chapter shall have the power to remove an officer for reasons including but not limited to the following: (1) continued absence, (2) failure to perform/administer duties as an officer or (3) failure to abide by chapter by-laws.

The request for a special recall election must be in writing from at least three active student members, and the charges must accompany the request. The President (or the Vice President of Committees if the President is the object of the recall) must then advise all active student members of the request within 10 days and inform them also of the date and time of the secret ballot recall election which must be no longer than 10 days thereafter. A two-thirds vote of members voting is required for removal of the officer, and a quorum for this purpose is two-thirds of active membership. If successful, a special election must be held within 10 days of the recall, and nominations will be held at the time of the new election.

ARTICLE VI – Directorships

SECTION 1: Directorships

On or before the first meeting of the semester, the President shall announce permanent directorships, as well as such other positions that are deemed necessary. Permanent directorships shall consist of the following:

- | | | |
|-------------------------------|------------------------|-------------------------|
| A. Membership | G. Recruiting | M. Publicity |
| B. Alumni Relations | H. Office Tours | N. Professional Liaison |
| C. Community College Outreach | I. Scholarships | O. OrgSync |
| D. Community Service/VITA | J. Newsletter | |
| E. Fundraising | K. Technical (Website) | |
| F. Historian | L. SacCT | |

SECTION 2: Director Appointments, Terms and Duties

Board members shall be responsible for appointing directors of which they will oversee during their term as an officer.

NOTE: Attached to the by-laws you will find the current Beta Alpha Psi leadership structure.

All directorships shall be one semester terms.

Directors are responsible for the duties expressed in their handbook and those assigned by the Board Member overseeing them.

ARTICLE VII – FEES AND ASSESSMENTS

SECTION 1: Pledge Dues

The initiation fee of this organization shall be that required by the National Association for pledges but shall be waived for faculty and honorary members. In addition to this, pledges must pay an additional amount, determined by the Executive Committee, to cover the costs of the current price of a membership pin to be presented at full initiation, and any other costs associated with new membership. This initiation fee is not refundable after being forwarded to the Executive Office.

SECTION 2: Membership Dues

Active student members (provisional and full) shall pay a fee to be determined by the Executive Committee. A majority vote of the Executive Committee is required to change this fee from the prior semester. Honorary and faculty members are not required to pay this fee.

SECTION 3: Dues Payment Deadlines and Late Payment Penalties

Deadlines for the above fees will be established by the President and be included in the schedule of activities. **These deadlines may be overridden by a majority vote of the Executive Committee. An additional charge of \$10.00 shall be assessed against those members not meeting the above deadline.**

SECTION 4: Special Assessments

Assessments shall be levied against all who attend the social and professional events, except the honorary member for the semester and the faculty Vice President. These levies shall be established by the Executive Committee so as to cover all costs of the event(s).

ARTICLE VIII – DRESS ETIQUETTE

SECTION 1- All members, candidates, and officers should dress in attire that is appropriate for each Beta Alpha Psi event. At times before and throughout the semester, there will be specific dress codes established for designated chapter events. The attire for each event can be found in the member/candidate handbook.

The president will inform members in violation of this policy.

ARTICLE IX – SCHOLARSHIP COMMITTEE

Each semester the Scholarship Committee which includes the president, faculty advisor, scholarship director, and selected professors determine scholarship recipients.

The President and Scholarship Director are ineligible for scholarships chosen by the committee. In the case the donor/firm select their own scholarship recipient, the President and Scholarship Director is eligible to receive a scholarship.

ARTICLE X -- MEETING

SECTION 1- The parliamentary procedures followed in all meeting, committee or regular, shall be Robert's Rule of Order.

SECTION 2- General meetings will be held during the regular CSUS academic year, as determined by the current Executive Committee and based on the needs of the semester. Special meetings may be called at the President's discretion and required upon the written request of five active student members.

SECTION 3- Membership present shall constitute a quorum except for recall elections where a quorum shall be two-thirds of the active membership.

ARTICLE XI – INSIGNIA

SECTION 1- The official seal of the Organization shall be circular in form with the legend "Seal of Beta Alpha Psi" encircling a reproduction of the insignia and the year 1919.

SECTION 2- The badge shall not be worn except by the members of the Organization, their spouses, and their fiancées.

SECTION 3- The colors of the Organization shall be black and crimson.

SECTION 4- The certificate of membership shall be authenticated by the official signatures and bear a facsimile of the seal of the Organization.

SECTION 5- The official banner of the Organization shall consist of the insignia in black and gold on crimson background with gold lettering.

SECTION 6- The initiation ritual shall be that adopted by the Grand Council in Chicago in September 1927, as subsequently amended by the National Council.

ARTICLE XII – AMENDMENTS

SECTION 1- This constitution may be amended by a two-thirds vote of active members present at a regular meeting. Notice of all proposed amendments shall be given at the meeting preceding their consideration or by written notice to each active student member at least five days prior to the meeting at which such amendments are to be considered. Amendments so proposed and approved shall not be effective until the student activities Office has been advised. Attestation as to the proper passage of any amendments shall be accomplished by the signatures of at least five active student members of the Chapter.

SECTION 2- **This constitution shall be effective upon being signed by ten active members of the Beta Phi Chapter of Beta alpha Psi attesting to the two-thirds vote of the active members required for the amendment of the former constitution into its present form and the advising of the Student Activities Office of CSUS.**

ARTICLE XIII – FAILURE TO CONFORM

SECTION 1- This Constitution is a binding document and in any case of uncertainty, the President is to be consulted.

The President is charged with the authority to enforce the rules and By-Laws and to make necessary decisions concerning their enforcement.

SECTION 2- Failure to follow the standards set by the Beta Phi Chapter of Beta Alpha Psi will result in consequences proportionate to the violation. A majority vote of the Executive Board is required to determine the consequence of the violation.

If a Board Member has committed a wrongdoing and has failed to follow the expressed By-Laws, the faculty advisors will be consulted by other board members and a decision will be rendered.

Accountancy GPA Calculator

List of Grades

Grade	Grade Points
A	4.0
A-	3.7
B+	3.3
B	3.0
B-	2.7
C+	2.3
C	2.0
C-	1.7
D+	1.3
D	1.0
D-	0.7
F	0.0

$$\text{Accountancy GPA} = \frac{\sum(\text{Number of Units})(\text{Grade Points Received})}{\text{Total Accountancy Units}}$$

To calculate your Accountancy GPA, multiply the number of units by the grade points received for each class. Then, divide the sum of the products by the total number of units.

Example: Assume you have received the following grades in your accounting courses:

Course	Grade	Units
ACCY1	A-	4
ACCY2	C+	4
ACCY111	B	3

$$\text{Accountancy GPA} = \frac{(4)(3.7) + (4)(2.3) + (3)(3.0)}{4 + 4 + 3} = \mathbf{3.0}$$

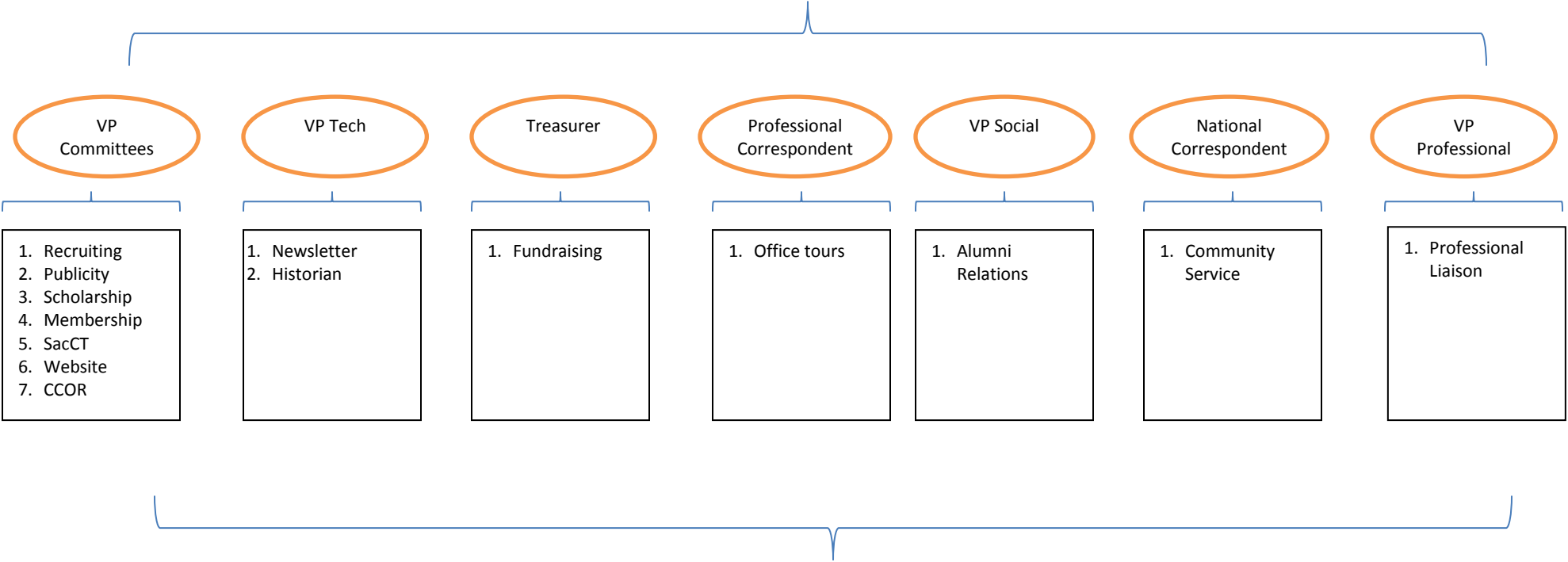
When calculating your Accountancy GPA, include **all** accounting courses completed; both lower and upper division.

Note: Beta Alpha Psi uses the same grade points as CSU Sacramento. Also, cumulative GPA is calculated using the same grade points as listed above.

President



Faculty Advisors



Internal Audit Committee



CPA Advisor,
President, &
Faculty Advisors