College of Business
Office of Student Engagement (OSE)
Undergraduate Business Advising Center
Tahoe Hall 1030 – (916) 278-2499 (BIZZ) – cob-ugrad@csus.edu
Upper Division Major Worksheet (see reverse for lower division requirements)
Effective Fall 2025

ACCOUNTANCY

Upper Division Major Core Requirements (24 units)

Course	Grade	Institution/Semester Taken	Equivalent Course	Prerequisites/Notes
The following courses are open to expressed interest in business students who have completed the lower division requirements:				
DS 101 – Intro to Business Analytics				(MATH 24 and STAT 1)
HROB 101 – Mgmt of Contemporary Org				(junior standing)
MGMT 102 – Business Communication				(junior standing)
Students must be approved into the upper division business major in order to enroll in the following courses:				
FIN 101 – Business Finance				
MKTG 101 – Principles of Marketing				
OPM 101- Operations Management				(DS 101; concurrent enrollment ok)
MIS 101 – Computer Info Systems for Management				
GM 105 – Strategic Management				(DS 101, HROB 101, MGMT 102, FIN 101, MKTG 101, OPM 101)

Concentration Requirements (24 units)

Course	Grade	Institution/Semester Taken	Equivalent Course	Prerequisites/Notes
Required Courses (18 units)				
ACCY 111 – Intermediate Accounting I				
ACCY 112 – Intermediate Accounting II				(ACCY 111)
ACCY 121 – Cost Accounting				
ACCY 131 – Survey of Auditing, Attest & Assurance				(ACCY 111, 112)
ACCY 141 – Accounting Info. Systems Dev.				
ACCY 171 – Federal Tax Procedures I				
Elective Courses (6 units) - Select **TWO** elective courses from the following:				
ACCY 113 – Intermediate Accounting III				(ACCY 111)
ACCY 117 – Advanced Accounting				(ACCY 111, ACCY 112)
ACCY 122 – Advanced Mgmt. Accounting				(ACCY 121)
ACCY 132 – Acct Ethical & Prof. Resp.				(ACCY 111, ACCY 112; 131 concurrent enrollment ok)
ACCY 133 – Internal Auditing				
ACCY 143 – Accounting Data Analytics				(ACCY 112)
ACCY 161 – Government & Nonprofit Acct				(ACCY 111)
ACCY 172 – Federal Tax Procedures II				(ACCY 171)
ACCY 190++ - International Accounting				(ACCY 111)
ACCY 199 – Special Problems in Accountancy				Petition Process Required (Contact OSE for information)

++ Typically offered Spring semester only

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Business Administration Major Worksheet

Updated Fall 2025

Lower Division Requirements (23 units)

All lower division requirements must be **completed** at the time of application to the upper division major.

Course	Grade	Institution/Semester Taken	Equivalent Course	Prerequisites/Notes
MIS 10 – Business Applications (Spreadsheets)				
ACCY 1 – Accounting Fundamentals				
ACCY 2 – Managerial Accounting				(ACCY 1)
ECON 1A – Introduction to Macroeconomics				
ECON 1B – Introduction to Microeconomics				
MATH 24 – Modern Business Mathematics				(ALEKS PPL) Calculus course ok as substitution
MGMT 10 – Introduction to Business Law				
STAT 1 – Introduction to Statistics				(ALEKS PPL)

- The Business Administration major is **impacted**.
- Applicants will be **ranked based on overall GPA and lower division major GPA.**
- Minimum GPA to **apply** is 2.4, however, this does not guarantee admission to the program. Actual GPA cut-offs have been higher.
- GPA cutoffs for the past few semesters have been in the 2.80/3.00 range.
- All lower division requirements must be completed at the time of application.
- The number of students admitted to the major each semester will **vary** depending on faculty resources.

Where to apply:

The application can be found on your online Student Center- bottom right corner under “Forms”.

When to apply online:

Spring Semester

If finishing computer literacy/lower division courses by the end of the previous Summer, the application will be available September 1.

Supplemental online business application due:

October 15

Fall Semester

If finishing computer literacy/lower division courses by the end of the previous Fall, the application will be available February 1.

Supplemental online business application due:

March 15