WHY ACCOUNTING?
Accounting is both a primary communication channel between business entities and their stakeholders and a comprehensive information system which supports effective decision making. The role of the accounting profession is becoming more pronounced in today's business environment, which is characterized by scarce resources, fierce rivalry, complex transactions and increased public scrutiny.

Furthermore, auditors are considered the key deterrent to managerial malfeasance, a phenomenon that adversely affects markets and investors' confidence. Students pursuing a Bachelor of Accounting (BAC) will be exposed to a comprehensive set of technical knowledge about financial accounting, cost/managerial accounting, taxation and auditing. Emphasis is placed on the preparation and interpretation of financial statements. Ethical considerations, corporate governance and financial transparency issues are covered throughout the course offerings.
A UNIQUE LEARNING EXPERIENCE
Accounting students encounter a learning experience characterized by highly technical financial knowledge supported by extensive exposure to the practical aspects of the accounting profession. This is achieved through cases, guest speakers, competitions, field visits and projects focusing on corporations, auditing firms and other business entities.

CAREERS
Accounting graduates have a strong understanding of accounting, financial and managerial concepts. Students are able to work within different professional capacities and choose from various career opportunities. AUC accounting graduates are hired at leading multinational companies, financial institutions, “big four” auditing firms, banks and consulting firms, as well as other types of organizations.

Recent graduates of the program have attained, or are currently pursuing, professional certifications such as the Certified Public Accountant (CPA), the Chartered Financial Analyst (CFA), the Certified Management Accountant (CMA) and the Association of Chartered Certified Accountants (ACCA) qualifications, in addition to other undergraduate studies.

REQUIREMENTS
Students who seek to be admitted to the BAC program through the declaration process must have completed no less than 27 credit hours in the courses listed in item 1 below. Based on space availability and number of eligible applicants, a limited number of students who have successfully completed these courses with the minimum required grades will be accepted into the program, a competitive process for admission.

1. Required courses to be completed to declare accounting as a major
   • ACCT 2001 - Financial Accounting with a minimum grade of B
   • ACCT 2002 - Managerial Accounting with a minimum grade of B
   • ECON 2021 - Introduction to Macroeconomics OR
     ECON 202/2011 - Introduction to Microeconomics
   • MACT 2222 - Statistics for Business

2. Calculation of the Major Weighted GPA
   The major weighted GPA = Overall GPA at time of declaration x 60 percent + Average GPA in ACCT 2001 and ACCT 2002 x 40 percent

3. The minimum Major Weighted (GPA) Admission to the accounting major is competitive. Eligible students will be ranked and selected based on their major weighted GPA. Students must complete a minimum of 127 credit hours for the BAC degree. Students who seek the BAC are not permitted to minor in business administration.

ACCOUNTING MINOR
Students who seek to minor in accounting must already be declared in another major and have completed ACCT 2001 - Financial Accounting with a minimum grade of B and ACCT 2002 - Managerial Accounting with a minimum grade of B. Students who have successfully completed these courses with the minimum required grades and who meet the minimum minor weighted grade point average, as determined by the department, will be accepted into the minor. Accepted students should plan their minor with the approval of their academic adviser and the department in question.

ACCOUNTING REQUIREMENTS (12 credits)
• ACCT 2001 - Financial Accounting
• ACCT 2002 - Managerial Accounting
• ACCT 3001 - Intermediate Accounting I
• ACCT 3002 - Intermediate Accounting II
• ACCT 3003 - Advanced Accounting
• ACCT 3004 - Cost Accounting
• ACCT 3005 - Auditing
• ACCT 3006 - Principles of Taxation
• ACCT 4000 - Automated Financial Accounting
• ACCT 4001 - Contemporary Issues in Auditing
• ACCT 4002 - Special Topics in Tax Accounting
• ACCT 4003 - Contemporary Issue in Accountant

FINANCE REQUIREMENTS (12 credits)
• FINC 2101 - Business Finance I
• FINC 3201 - Investment Analysis
• FINC 3401 - Applied Banking
• FINC 4202 - Capital Markets

MANAGEMENT REQUIREMENTS (12 credits)
• BADM 3003 - Business Environment and Ethics
• MGMT 3201 - Management Fundamentals
• MGMT 3301 - Business Law (Commercial and Fiscal)
• BADM 4999 - Internship and Career Development

MARKETING REQUIREMENTS (3 credits)
• MKTG 2101 - Principles of Marketing

MANAGEMENT OF INFORMATION SYSTEMS REQUIREMENTS (3 credits)
• MOIS 2101 - Introduction to Information Systems/Technology

ELECTIVES (9 credits)

Undergraduate and graduate alumni of AUC School of Business

<table>
<thead>
<tr>
<th>Total Undergraduate and Graduate Alumni of AUC School of Business</th>
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<tbody>
<tr>
<td>Business Administration</td>
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