



## Contact Information:

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[www.cob.jmu.edu/accounting](http://www.cob.jmu.edu/accounting)



*CPA Boot Camp*

## Co-curricular Activities and Organizations:

### Beta Alpha Psi

<http://cob.jmu.edu/bap/>

### IMA Skyline Chapter

<http://cob.jmu.edu/riordada/main.htm>

### Alumni Association

<http://www.jmu.edu/alumni/>

## WHAT IS AN ACCOUNTING MAJOR?

The programs of study offered by the Accounting Program provide an educational experience intended to prepare students for a variety of careers in the accounting, financial, auditing, consulting and information systems fields. Many of our graduates work for business consulting firms. The field of accounting has one of the highest demands for new graduates of any area in today's market, and accounting graduates enjoy some of the highest starting salaries in the College of Business.

Two programs are available to accounting majors. The first is the four-year major in accounting, leading to the Bachelor of Business Administration (B.B.A.) degree. The second is the five-year Professional Program in Accounting, which leads to the award of the B.B.A and the Master of Science in Accounting (M.S.A.) degree at the end of five years.

Many graduates desire to gain certifications in their selected area of specialization. The Certified Public Accountant (CPA) is the best known of these certifications. Students taking the CPA exam in Virginia must meet a 150 hour education requirement, including 30 credits in accounting and 24 in business. Forty-five states require students to meet the 150 hour educational requirement. The five year professional program is highly recommended for those electing a career in public accounting. Alternatively, the combination of an Accounting B.B.A. with a minor in computer information systems can also satisfy CPA exam education requirements. In addition to the CPA exam, graduates of our program sit for the Certified Management Accountant (CMA) exam, the Certified Internal Auditor (CIA) exam, the Certified Information Systems Auditor (CISA) exam and others.

## CAREER POSSIBILITIES

- Audit Partner
- Business Analyst
- Business Consultant
- Chief Financial Officer
- Contoller
- Computer Systems Consultant
- Consultant
- Cost Accountant/Analyst
- Division Controller
- EDP Auditor
- Fraud Examiner
- Information Systems Coordinator
- Internal Auditor
- Systems Consultant
- System Security Manager
- Tax Adviser
- Tax Partner

Our graduates find employment with all of the "Big Four" international public accounting firms, dozens of local and regional public accounting firms and major international companies. These firms rank schools on the basis of number and quality of graduates hired as entry-level staff. Generally speaking, the top tier includes 35 to 60 schools, nationwide. James Madison University is now ranked in the highest tier by three of the firms on their national ranking. The fourth firm does not have a national ranking, but ranks by region. Again, JMU is ranked in the top tier of its MidAtlantic region.

## B.B.A. CORE COURSE CURRICULUM

### B.B.A. Lower-Level Core

COB 191. Business and Economics Statistics  
 COB 202. Interpersonal Skills  
 COB 204. Computer Information Systems  
 COB 218. Legal Environment of Business  
 COB 241. Financial Accounting  
 COB 242. Managerial Accounting  
 COB 291. Introduction to Management Science  
 ECON 201. Principles of Economics  
 GECON 200. Macroeconomics  
 MATH 205 or MATH 235. Calculus

### B.B.A. Upper-Level Core

COB 300A. Integrated Functional Systems: Management  
 COB 300B. Integrated Functional Systems: Finance  
 COB 300C. Integrated Functional Systems: Operations  
 COB 300D. Integrated Functional Systems: Marketing  
 COB 487. Strategic Management

#### Notes:

COB 191 and MATH 205 are prerequisites for COB 291.  
 COB 241 is a prerequisite for COB 242.  
 MATH 220 may be substituted for COB 191.  
 COB 300 A-D must be taken in the same semester.  
 COB 487 is taken in the senior year.

## MAJOR REQUIREMENTS for ACCOUNTING

General Education	41 hours
Non-Business Electives	7-8 hours
Free Electives	3 hours
BBA Core Curriculum	45 hours
Accounting Core Courses:	24 hours

ACTG 302. Intro to the Profession  
 ACTG 303. Basic Spreadsheet Skills for Accountants  
 ACTG 304. Advanced Spreadsheet Skills  
 ACTG 313. Accounting Information Systems  
 ACTG 343. Corporate Financial Reporting I  
 ACTG 344. Corporate Financial Reporting II  
 ACTG 377. Federal Income Tax Accounting  
 ACTG 410. Auditing  
 ACTG 475. Accounting Decision Making and Control  
 BLAW 495. Business Law I

To register for 300/400 level accounting classes, students must have been admitted to COB 300 and have completed both principles of accounting courses (COB 241 and COB 242) with a grade of "B" or better.

All business majors must complete 60 non-business credit hours which include general education hours.

A minimum of 120 hours is required for graduation as well as an overall grade point average of 2.00 and a 2.00 within the major. Accounting majors are required to earn a "C-" or better in all upper level prerequisite accounting courses before continuing in the next course sequence.



### College of Business Acceptance Requirements

The College of Business has acceptance requirements for all three degrees (B.A., B.B.A., and B.S.). All students planning to take upper-level business courses must first be accepted. For more information on current requirements, contact the College of Business Academic Services Center in Suite 205 Zane Showker Hall or call 540-568-2785.