

# BACHELOR OF SCIENCE BUSINESS

## ACCOUNTING AND AUDITING

## Catalog Year: Fall 2023 and subsequent

Location: Olmsted Hall 2340 Email: undergradbusiness@ucr.edu Phone: 951-827-4551

Website: https://business.ucr.edu/undergraduate

UCR UNIT VALUE	SCHOOL OF BUSINESS MAJOR REQUIREMENTS	PREREQUISITES					
MA	MAJOR PRE-REQUISITE REQUIREMENTS (at least 23 units): GPA of 2.5 or Above in Major Pre-requisite Requirements						
Take <u>ALL</u> of the following:							
4	BUS 010 Introduction to Business	None					
4	BUS 020 Financial Accounting and Reporting	None					
5	ECON 002 Introduction to Macroeconomics	None					
5	ECON 003 Introduction to Microeconomics	None					
5	MATH 022 Calculus for Business	MATH 004 or MATH 005 or MATH 008A or MATH 006B with a grade of "C-" or better					
4	BUS 021** Generation of Financial Accounting Information	BUS 020 with a grade of "C-" or better					
Take <u>ONE</u> from the following:							
5	STAT 008 Statistics for Business	CS 008; MATH 004 or MATH 005 or MATH 006B or MATH 007A or MATH 009A or MATH 009AH					
5	STAT 010 Introduction to Statistics	MATH 005A or MATH 006B or MATH 007A or MATH 009A or 009AH					
5	ECON 101 Statistics for Economics	MATH 004 or MATH 005 or MATH 008A or MATH 006B with a grade of "C-" or better					

	UPPER-DIVISION CORE REQUIREMENTS (45 units): Minimum 2.0 GPA in Upper-Division Major Requirements				
Take <u>ONE</u> from the following:					
5	ECON 102 Intermediate Microeconomics	ECON 003 or ECON 003H; MATH 009A or MATH 009HA or MATH 022			
5	ECON 103 Intermediate Macroeconomics	ECON 002 or ECON 002H			
Take <u>O</u>	<u>NE</u> from the following:				
4	BUS 106/ECON 134 Introduction to Financial Management	BUS 106: BUS 020; ECON 003 or ECON 003H; STAT 008 or ECON 101; or equivalent BUS 133 BUS 120 grade B or higher			
4	BUS 133 Accelerated Finance	BUS 133 Accelerated Foundations of Finance BUS 020 with grade of "B" or better; STAT 004 or STAT 008 or STAT 010 or ECON 101 with a grade of "B" or better; ECON 003 or ECON 003H with a grade of "B" or better.			
Take <u>Al</u>	<u>L</u> of the following courses:				
4	BUS 100W Management Writing and Communication	ENGL 001B with a grade of "C" or better; BUS 020; ECON 003; STAT 008; or equivalent; concurrent enrollment in ENGL 007 is required			
4	BUS 101 Information Technology Management	CS 008; BUS 020; ECON 003; STAT 008; or equivalent. (Effective Winter 2024, CS 008 will be removed as a pre-requisite.)			
4	BUS 102 Ethics and Law in Business and Society	BUS 020; ECON 003; STAT 008; or equivalent			
4	BUS 103 Marketing and Distribution Management	BUS 020; ECON 003 or ECON 003H; STAT 008			
4	BUS 104/STAT 104 Decision Analysis and Management Science	CS 008; STAT 008 or STAT 010; or equivalent. (Effective Winter 2024, CS 008 will be removed as a pre-requisite.)			
4	BUS 105 Production and Operations Management	CS 008; STAT 008 or STAT 010; or equivalent. (Effective Winter 2024, CS 008 will be removed as a pre-requisite.)			
4	BUS 107 Organizational Behavior	BUS 020; ECON 003; STAT 008; or equivalent			
4	BUS 108 Financial Evaluation and Managerial Analysis	BUS 020; ECON 003; STAT 008; or equivalent			
	SENIOR LEVEL COR	RE CAPSTONE			
4	BUS 109 Competitive and Strategic Analysis	BUS 100W; BUS 103; BUS 106 or BUS 133; BUS 108; restricted to majors in Business Administration			

CONCENTRATION REQUIREMENTS (24 units): Minimum 2.0 GPA in Concentration Requirements				
Choose <u>SIX</u> (6) courses from the following list:				
4	BUS 154 Business Law	Upper-Division Standing		
4	BUS 160/ECON 160 Industrial Organization	ECON 104B		
4	BUS 161 Forensic and Fraud Auditing	BUS 165B		
4	BUS 162/ECON 162 Managerial Economics	ECON 102 or ECON 104A		
4	BUS 165A Intermediate Financial Accounting	BUS 021		
4	BUS 165B Intermediate Financial Accounting	BUS 165A		
4	BUS 165C Intermediate Financial Accounting	BUS 165B		
4	BUS 166 Accounting Information Systems	BUS 101; BUS 108; or equivalent		
4	BUS 167 Advanced Financial Accounting	BUS 165C (may be taken concurrently)		
4	BUS 168A Individual Taxation	BUS 108; or equivalent		
4	<b>BUS 168B</b> Federal Taxation for Corporations, Partnerships, Estates, and Trusts	BUS 168A		
4	BUS 169A Auditing	BUS 165B (may be taken concurrently)		
4	BUS 169B Quality Assurance in Auditing	BUS 169A		
4	BUS 170 Financial Statement Valuation	BUS 165B (may be taken concurrently)		

UPPER-DIVISION BUSINESS ELECTIVES (8 units*): Minimum 2.0 GPA in Concentration Requirements				
Choose <b>TWO</b> (2) additional upper-division business electives. The approved list is available online and in the Undergraduate Business				
Programs Office.				
Course 1:				
Course 2:				
Course 3*:	*Students with BUS 108 credit from a community college need 16			
	units (4 courses)			
NOTE: BUS 1981 (Business Internship course is a recommended elective for any student that is active in a business related internship)				

### ADMISSION REQUIREMENTS FOR THE SCHOOL OF BUSINESS

Business Administration is a selecting major and students must meet all five (5) requirements in order to be accepted into the major:

1. A GPA of 2.5 or Above in major pre-requisite requirements

2. All breadth requirements must be completed (with the exception of foreign language and ENGL 001C which you must complete by the time you graduate with a letter grade of 'C' or better). American History requirement must be completed with a letter grade of 'C' or better.

3. Minimum UCR GPA of 2.7 or higher

4. Minimum 2.0 GPA for any upper division business major requirements

5. Students must be admitted within completing 100 units. If student has completed more than 100 units, please see Undergraduate Business Academic Advisor.

\*\*Student wishing to pursue this concentration must complete BUS 021 if taking certain Accounting & Auditing concentration courses. This concentration is heavily sequenced. BUS 021 prerequisite(s): BUS 020 with a grade of 'C-' or higher

#### UCR GRADUATION REQUIREMENTS

Students must complete a minimum of 180 units. This includes: major requirements, breadth requirements, and possible general elective units. No more than 105 quarter units of lower division from cc or other institutions can transfer to UCR.

Internships: Internships offer learning experiences outside of the classroom. They enhance your academic and career goals. An internship can help you "test drive" a possible career path. An internship is a perfect way to connect your academic experience with the professional world. Internships can also lead to employment opportunities. Please visit the Career Center, located in the Career Center Plaza or call 951-827-3631 if you have any questions. If you wish to earn academic credit (BUS 1981), please contact the UG Program Office.

UCR's Student Organizations: As a student, involvement is important in your professional development to expand your resume. There are many great benefits as a result of getting involved with an organization, such as developing soft skills, networking opportunities, and the ability to cultivate your leadership style. Students can express interest and join organizations with a click of a button, https://highlanderlink.ucr.edu/

**UCEAP:** Education Abroad is UCR Students' gateway to high-quality international opportunities, offered through academic coursework, experiential learning, and cultural/language immersion to cultivate intercultural understanding and collaboration, while acquiring the skills to work in a global marketplace. Please visit the Education Abroad in 0321 Skye Hall or call 951-827-4113 or email educationabroad@ucr.edu for more assistance regarding studying abroad.