

NOTE: Advising worksheets are supplemental planning aids. Every effort is made to ensure accuracy; however, it is the student's responsibility to understand and meet degree requirements as stated in the applicable Undergraduate Announcements. Pre-Business is not a degree-granting program. All Pre-Business students must complete the Pre-Business freshman core (core courses listed below in **BOLD ITALICS**) and have a cumulative grade-point ratio of 2.0 or better before being admitted into the Accounting major. Registration for 300- and 400-level business courses may be restricted to students in their degree major, so students should endeavor to complete the core requirements and declare Accounting as their major as soon as possible.

Business Majors Advising Worksheet (2011-12)

Freshman Curriculum

<u>First Semester</u>	<u>Second Semester</u>
<p>3 ECON 211 Principles of Microeconomics</p> <p>3 MTHSC 102 Intro. to Math Analysis¹</p> <p>3 PSYCH 201 Introduction to Psychology or 3 SOC 201 Introduction to Sociology</p> <p>4 Natural Science w/ lab² _____</p> <p>1 BUS 101 Business Foundations</p> <p><u>1</u> Elective³ _____</p> <p>15 Hours</p>	<p>3 ECON 212 Principles of Macroeconomics</p> <p>3 MTHSC 207 Multivariable Calculus¹</p> <p>3 ENGL 103 Accelerated Composition</p> <p>3 COMM 150 Intro. to Human Comm. or 3 COMM 250 Public Speaking or approved cluster</p> <p><u>3</u> STS Requirement⁴ _____</p> <p>15 Hours</p>

Accounting BS Curriculum

Sophomore Year

<u>First Semester</u>	<u>Second Semester</u>
<p>3 MTHSC 309 Intro. to Business Statistics or 3 EX ST 301 Introductory Statistics</p> <p>3 ACCT 201 Financial Acct. Concepts</p> <p>1 ACCT 204 Accounting Procedures</p> <p>3 MGT 201 Principles of Management</p> <p>3 Internat'l Studies Requirement² _____</p> <p><u>3</u> Non-Literature Humanities² _____</p> <p>16 Hours</p>	<p>3 MGT 310 Intermediate Business Statistics</p> <p>3 CPSC 220 Microcomputer Applications</p> <p>3 Internat'l Studies Requirement² _____</p> <p>3 Literature Requirement² _____</p> <p><u>3</u> Elective³ _____</p> <p>15 Hours</p>

¹ **All** students are *required* to take the Clemson Math Placement Test (CMPT) *prior* to registering for their first math course at Clemson. To take the test, go to <http://www.clemson.edu/mthsc/CMPT/> and follow the instructions. Acceptable math sequences include: MTHSC 102/207, MTHSC 106/108 or MTHSC 106/207. If a student elects to take MTHSC 106 or 108, one credit-hour will be applied toward the elective hour requirement. **See advisor for approval of course selection.**

² See Business School College Advising Center list of approved courses. Note: Students must complete the General Education Cross-Cultural Awareness (CCA) requirement. This requirement may be fulfilled by "double-dipping" with the International Studies or Arts and Humanities Non-Literature requirement. See the 2011-12 Undergraduate Announcements (p.34) for additional ways to satisfy the CCA requirement.

³ Elective hours may be used for courses not required by General Education or your major curriculum and may be taken in any combination or at any time during your college career.

⁴ See General Education Requirements (p.34 in Undergraduate Announcements). This requirement may be satisfied by other courses in the curriculum. In this case, elective hours will be used.

Notes:

- A. **MOST ACCOUNTING COURSES REQUIRE A GRADE OF C OR BETTER.**
- B. At least 50 percent of the total credits taken in ACCT, ECON, FIN, LAW, MGT, and MKT must be taken at Clemson University.
- C. Students must place material in an electronic General Education portfolio to document their work on General Education competencies. Information and instructions are available at <http://www.clemson.edu/academics/programs/eportfolio/>.

Junior Year

First Semester

- 3 ACCT 311 Intermediate Financial Acct. I
- 3 ACCT 322 Acct. Information Systems
- 3 ENGL 304 Business Writing
- 3 FIN 311 Financial Management I
- 3 AAH 210 Intro. to Art & Architecture *or*
 - 3 MUSIC 210 Music Appreciation *or*
 - 3 THEA 210 Theater Appreciation

15 Hours

Second Semester

- 3 ACCT 312 Intermediate Financial Acct. II
- 3 ACCT 340 Internal Auditing Theory⁵ *or*
 - 3 ACCT 415 Auditing⁵
- 3 FIN 312 Financial Management II
- 3 LAW 322 Legal Environment of Business
- 3 PHIL 344 Business Ethics
- 1 Elective³ _____

16 Hours

Senior Year

First Semester

- 3 ACCT 303 Cost Accounting
- 3 ACCT 313 Intermediate Financial Acct. III
- 3 ACCT 404 Individual Taxation⁵ *or*
 - 3 ACCT 406 Business Taxation⁵
- 3 MKT 301 Principles of Marketing
- 3 Internat'l Business Req.⁶ _____

15 Hours

Second Semester: Select Option A or B

Option A: Internship Option⁷

- 3 ACCT 399 Internship in Accounting⁷
- 3 MGT 415 Business Strategy
- 3 ACCT 410 Budgeting & Executive Control
- 3 Business Req.⁸ _____
- 3 Business Req.⁸ _____

15 Hours

Option B: Business Management Option

- 3 ACCT 410 Budgeting & Executive Control
- 3 MGT 415 Business Strategy
- 3 Business Req.⁸ _____
- 3 Business Req.⁸ _____
- 3 Business Req.⁸ _____

15 Hours

Total Hours 122

⁵ Students planning to pursue the Masters of Professional Accountancy degree program should take ACCT 404 and 415. Students planning to work in industry upon completion of the degree program should take ACCT 340 and 406.

⁶ International Business Requirement options:

- ECON 310
- FIN 411
- LAW 420
- MGT 423
- MKT 427

⁷ The internship may be completed either in the summer between junior and senior years with MGT 415, ACCT 410, and six hours of Business Requirement completed during the second semester of the senior year *OR* the internship may be completed in the second semester of the senior year with MGT 415, ACCT 410, and six hours of Business Requirement completed during the summer sessions.

⁸ Business Requirement options:

- ACCT 340
- Any 400-Level ACCT course
- ECON 302
- MGT 306
- FIN 304
- FIN 305
- FIN 308
- FIN 402
- FIN 404
- MGT 390
- MGT 411
- MGT 452
- MGT 456