

# ACCOUNTING MAJOR (B.S.)

The Accounting curriculum at Bentley enables students to develop an understanding of accounting principles and their application to management situations. Accounting majors at Bentley focus on auditing, cost accounting, tax, financial accounting, and the use of information technology in accounting functions. All Accounting majors acquire a core technical knowledge, including training in computer applications, so that they may understand the design, implementation, and review of a fully automated accounting system. An internship, offered to qualified students, provides a way for high-achieving students to gain valuable work experience, which in turn can lead to greater job opportunities.

For further information about degree requirement policies and guidelines, see the Degree Requirements ([catalog.bentley.edu/undergraduate/degree-requirements/](http://catalog.bentley.edu/undergraduate/degree-requirements/)) page.

## Major Requirements

### Major Courses (27 Credits)

Course	Title	Credits
<b>Required Courses</b>		
AC 201	Preparing and Interpreting Financial Statements	3
AC 215	Performance Measurement	3
AC 310	Cost Management	3
AC 311	Financial Accounting and Reporting I	3
AC 312	Financial Accounting and Reporting II	3
AC 340	Accounting Information Systems	3
AC 350	Federal Taxation	3
AC 470	Financial Statement Auditing	3
or AC 472	Internal Auditing	
In addition, students select one AC elective in consultation with their faculty advisor. This can be any AC course not otherwise required.		
<b>Total Credits</b>		<b>27</b>

### The Business Environment (6 Credits)

Course	Title	Credits
CS 305	Business Processes and Systems	3
MG 300	Strategic Management	3
<b>Total Credits</b>		<b>6</b>

## General Degree Requirements

### Foundations for Success (15 Credits)

Course	Title	Credits
FDS 100	Falcon Discovery Seminar	3
<b>Communications and Writing</b>		
Select one from:		
EMS 101	Critical Reading and Writing	3
or EMS 101L	Critical Reading and Writing with Lab	
or EMS 102	Critical Reading and Writing for ESOL	
or EMS 102L	Critical Reading and Writing for ESOL with Lab	
And one from:		
EMS 104	Multimodal Communication	3

or EMS 105	Multimodal Communication for ESOL	
<b>Information Technology</b>		
CS 100	Solving Business Problems with Information Technology	3
<b>Mathematical Sciences</b>		
Select one from:		
MA 105	Mathematical Foundations for Business	3
or MA 105L	Mathematical Foundations for Business with Lab	
or MA 107	Applied Calculus for Business	
or MA 107L	Applied Calculus for Business with Lab	
or MA 131	Calculus I	
or MA 131L	Calculus I with Lab	
<b>Total Credits</b>		<b>15</b>

### Context and Perspectives (18 Credits)

Course	Title	Credits
Students must take six courses, one in each category of Context and Perspectives:		
	Culture, Change, and Behavior ( <a href="http://catalog.bentley.edu/undergraduate/degree-requirements/context-and-perspectives/#culturechangeandbehavior">catalog.bentley.edu/undergraduate/degree-requirements/context-and-perspectives/#culturechangeandbehavior</a> )	
	Globalization ( <a href="http://catalog.bentley.edu/undergraduate/degree-requirements/context-and-perspectives/#globalization">catalog.bentley.edu/undergraduate/degree-requirements/context-and-perspectives/#globalization</a> )	
	Institutions and Power ( <a href="http://catalog.bentley.edu/undergraduate/degree-requirements/context-and-perspectives/#institutionsandpower">catalog.bentley.edu/undergraduate/degree-requirements/context-and-perspectives/#institutionsandpower</a> )	
	Race, Gender, and Inequality ( <a href="http://catalog.bentley.edu/undergraduate/degree-requirements/context-and-perspectives/#racegenderandinequality">catalog.bentley.edu/undergraduate/degree-requirements/context-and-perspectives/#racegenderandinequality</a> )	
	Scientific Inquiry ( <a href="http://catalog.bentley.edu/undergraduate/degree-requirements/context-and-perspectives/#scientificinquiry">catalog.bentley.edu/undergraduate/degree-requirements/context-and-perspectives/#scientificinquiry</a> )	
	Values, Ethics, and Society ( <a href="http://catalog.bentley.edu/undergraduate/degree-requirements/context-and-perspectives/#valuesethicsandsociety">catalog.bentley.edu/undergraduate/degree-requirements/context-and-perspectives/#valuesethicsandsociety</a> )	
<b>Total Credits</b>		<b>18</b>

### Business Dynamics/Business Administration Minor (18 Credits)

Course	Title	Credits
All courses are required:		
AC 115	Introduction to Financial Reporting and Analysis	3
EC 111	Principles of Microeconomics	3
FI 118	Introduction to Finance	3
LA 100	Business Law	3
MG 116	Human Dynamics in Organizations	3
ST 113	Business Statistics	3
<b>Total Credits</b>		<b>18</b>

### Communication Intensive

All students are required to take a three-credit course designated as a Communication Intensive. This requirement can be met within a variety of course subjects in both Arts & Sciences and Business. Communication Intensive courses are designated with a "CI" in the course

schedule. *Transfer students with a minimum of 30 credits will be waived from the Communication Intensive requirement.*

Please note that certain majors have an additional three-credit Communication Intensive built into their major requirements, separate from the general CI requirement.

## Additional Requirements

### Arts and Sciences Electives (15 Credits)

Course	Title	Credits
Select five Arts & Sciences elective courses		15
<b>Total Credits</b>		<b>15</b>

### Unrestricted Electives (21 Credits)

Course	Title	Credits
Select seven elective courses		21
<b>Total Credits</b>		<b>21</b>

## Total: 120 Credits

### A NOTE ON CPA (CERTIFIED PUBLIC ACCOUNTANT) REQUIREMENTS

While the CPA requirements in Massachusetts are likely representative of many licensing jurisdictions, students planning to take the CPA exam need to be aware of the specific educational requirements of the jurisdiction in which they intend to sit for the exam. Visit the National Association of State Boards of Accountancy website (<http://www.nasba.org/>) for the specific requirements in every state in the U.S. The state of Massachusetts requires 120 hours (21 in specific areas of accounting) of education and a conferred bachelor's degree in order to take the CPA exam. The courses required for the Bentley accounting degree satisfy the requirements to take the CPA exam in Massachusetts.

The requirements for the undergraduate degree in accounting do not satisfy all requirements for CPA licensure. Among other requirements, an individual must complete a total of 150 hours (30 in specific areas of accounting) of education, in addition to passing the exam, to become a licensed CPA. *Students interested in CPA preparation should consult a faculty accounting advisor.*