ACCOUNTING AND INFORMATION SYSTEMS MAJOR MAJOR OPTION: ACCOUNTING (ACCT) **APPROVED**



Department of Accounting and Information Systems University Registrar

Bachelor of Science in Business For students graduating in calendar year 2021

University Policy 91 requires a student to make satisfactory academic progress towards a degree, see Footnote 1, in order to remain enrolled in the institution. Students are responsible for reading and understanding Policy 91, in accordance with Pamplin Policies (http://www.pamplin.vt.edu/undergraduate-programs/advising/academic-policies/).

FRESHMAN YEAR (30 Semester Hours Required) ⁷	F		SP
ACIS 1504 Introduction to Business Analytics and Business Intelligence ^{1,2} Area 1: ENGL 1105-06 First Year Writing or COMM 1015-16	3		
Communication Skills	3		3
Area 5: MATH 1525-1526 Elementary Calculus with Matrices ^{1,2}	3		3
Area 4: Scientific Reasoning and Discovery	3		3
PSYC 1004 OR SOC 1004 Introductory Psychology or Sociology	3		
Free Electives ⁴			6
SOPHOMORE YEAR (35 Semester Hours Required) ⁷	F		SP
ACIS 2115 Principles of Accounting 1,2	3		
ACIS 2116 Principles of Accounting ^{1, 2}			3
ACIS 2504 Personal Computers in Business			3
BIT 2405-2406 Quantitative Methods ^{1,2}	3		3
Area 3: ECON 2005-2006 Principles of Economics ^{1,2}	3		3
Area 2: Ideas, Cultural Traditions and Values	3		3
COMM 2004 Public Speaking ³			
OR if COMM 1015-1016 completed, then Free Elective ⁴	3		
Free Electives ⁴	3		2
JUNIOR YEAR (30 Semester Hours Required) 7	F		SP
#ACIS 3115 Intermediate Financial Accounting	3		
#ACIS 3116 Intermediate Financial Accounting			3
#ACIS 3504 Accounting Systems & Controls	3		
#ACIS 4414 Financial Statement Auditing			3
BIT 3414 Operations and Supply Chain Management ²	3		
FIN 3054 Legal and Ethical Environment of Business ²	3		
FIN 3104 Introduction to Finance ²	3		
MGT 3304 Management Theory and Leadership Practice ²			3
MKTG 3104 Marketing Management ²			3
#ACIS or Free Elective ^{4,5,6}			3
SENIOR YEAR (30 Semester Hours Required) ⁷	F		SP
#ACIS 3314 Tax Impact on Decisions	3		
#ACIS 4214 Cost Planning and Control		OR	3
#ACIS 4654 Accounting Analytics	3	OR	
FIN 3134 Financial Analytics			3
MGT 4394 Strategic Management ²	3		
Free Electives 4,5,6	6		6
#ACIS Elective ⁵		OR	3

THE FOOTNOTES AND SPECIAL NOTATIONS ON THE REVERSE SIDE ARE AN INTEGRAL PART OF THIS CHECKSHEET.



FOOTNOTES

- ¹ Satisfactory progress toward a degree: Upon having attempted 72 credit hours (students who entered Pamplin as freshmen) or 90 credit hours (students who transferred into Pamplin), a student must: (1) achieve no grade lower than a C- in MATH 1525 and 1526 (or acceptable equivalents); ACIS 1504, 2115 and 2116; BIT 2405 and 2406; ECON 2005 and 2006; and (2) achieve a minimum GPA of 2.0 in the combination of courses previously listed. Students who have not met the requirements will be notified upon reaching 72 credit hours (or 90 credit hours for transfer students) that they must complete any missing courses during the next term of enrollment to rectify any deficiencies. Failing to do so will result in a student being required to transfer to another college at Virginia Tech. This policy is strictly enforced.
- ² Graduation requirement: A student must achieve a grade of C- or better in the business core courses (ACIS 1504, MATH 1525-1526 ACIS 2115-2116, BIT 2405-2406, ECON 2005-2006, BIT 3414, FIN 3104, MGT 3304, MKTG 3104, FIN 3054, and MGT 4394). A grade of C- or better must be earned in BIT 3414, FIN 3104, MGT 3304, and MKTG 3104 before taking MGT 4394. FIN 3054 may be taken at the same time as MGT 4394; however, the student must earn the specified grade or repeat the course and earn a C- or better before a business degree can be earned.
- ³ COMM 2004 Public Speaking is required for all Business majors who did not take COMM 1015-1016. It may be completed in the sophomore, junior or senior year.
- ⁴ Free electives must include at least one hour from the Curriculum for Liberal Education Area 6: Creativity and Aesthetic Experience.

 The course taken to fulfill the Curriculum for Liberal Education Area 7: Critical Issues in A Global Context may be used to meet another requirement or taken as a free elective.
- 5 Students need to select one additional 4000 level ACIS elective course. You may take additional ACIS courses as free electives. We strongly recommend that you take ACIS electives which include ACIS 4114 Advanced Financial Accounting, ACIS 4124 Governmental and Nonprofit Accounting and ACIS 4444 Forensic Accounting as part of your electives. ACIS 4194 and ACIS 4344 cannot be counted as an ACIS Elective.
- ⁶ Students who have been accepted to the 152-hour program [the five-year bachelors/masters program] may double count one course.
- ⁷ If all courses are taken in the sequence indicated on this checksheet, students will not encounter problems with prerequisites. Not all courses are offered all semesters. Some are Fall only; some are Spring only. Please check with your advisor to properly schedule your courses during the last two years.

SPECIAL NOTATIONS:

- A. Accounting and Information Systems Majors are required to have 125 semester hours to graduate.
- B. Overall and In-Major GPA: Students must have an overall GPA of at least a 2.0 and an in-major GPA of at least a 2.0 to graduate. Courses used to calculate the in-major GPA are noted with a # (e.g., #ACIS 3115).
- C. Transferring Courses: All 3000-4000 level ACIS courses must be taken at Virginia Tech. Additional requirements and procedures for transferring courses are available in the Undergraduate Catalog and the Pamplin College of Business form titled "Authorization to Take Courses Elsewhere."
- D. Students interested in the Master of Accounting and Information Systems are encouraged to contact the Department of Accounting and Information Systems and **apply** the second semester of their junior year.
- E. Students are urged to make full use of the Pamplin Student Advancement and Career Services and the Smith Career Center. Employment opportunities are available in public accounting, private accounting, and government. Further information concerning placement services may be obtained by contacting both offices.
- F. Foreign Language Requirement: Students who did not successfully complete at least two years of a single foreign, classical, or sign language during high school must successfully complete six semester hours of a single foreign, classical, or sign language at the college level. Courses taken to meet this requirement do not count toward the hours required for graduation. Please consult the Undergraduate Catalog for details.
- G. Students planning to take the **CPA Exam** are required to have a degree, at least 150 semester hours, and at least 30 hours of Accounting courses. The best preparation is for you to obtain a master's degree. Please talk to your advisor about the alternatives. Also, the serious CPA Exam candidate also should take a reputable CPA review course. Students who plan to take the CPA Exam and/or be licensed as CPAs **in other states** should be aware that some other states have education requirements that differ from those in Virginia; for example, Maryland requires a 3-hour course on Business Ethics and a 3-hour course in Business Communications. Students should obtain information from the state board of accountancy in the state of interest regarding certification and licensure requirements and take the necessary steps to meet those requirements.
 - Students planning to take the Certified Management Accountant [CMA] exam, the Certified Internal Auditor [CIA] exam, or the Certified Information Systems Auditor [CISA] exam should talk with their advisor about the specific requirements for these certifications.

DEPARTMENTAL POLICY ON SATISFACTORY PROGRESS TOWARD A DEGREE:

All students in the Accounting and Information Systems major having attempted 72 semester hours (students who entered Pamplin as freshmen) or 90 credit hours (students who transferred into Pamplin) must maintain an overall GPA of 2.0 or better and an in-major GPA of 2.0 or better. Any student whose GPA falls below this standard will have one semester to regain an overall and in-major GPA of 2.0 or better. Failing to achieve this standard for any two semesters will result in the student being requested to leave the major and having his/her registration blocked until they file a change of major. Students must have a 2.0 in-major GPA to graduate. (The in-major GPA includes all 3000 and 4000 level ACIS courses.)