

**Accounting**

<b>1st Semester (16-17 hrs.)</b>		<b>Course Title</b>	<b>Term Offered</b>	<b>Prerequisites &amp; Notes</b>
	GATE 101 (1)	Gateway to University Life	Fall	Required for University Foundations
	ENG 110 (3)	University Writing & Research	Fall, Spring	If enrolled in ENG 100, 110 is still required
	GPS 110 or 120 (3)	Global Perspectives	Fall, Spring	110 & 120 can be taken in any order
	<b>CS 110 (3)</b>	<b>Computing for the 21st Century</b>	Fall, Spring	Required of all business majors
	Foreign Language 101 (3)	University Foundations	Fall, Spring	BS degree through 102; BA degree through 202
	General Electives (3)	General Electives	Fall, Spring	Discuss with faculty advisor

<b>2nd Semester (16-17 hrs.)</b>		<b>Course Title</b>	<b>Term Offered</b>	<b>Prerequisites &amp; Notes</b>
	GPS 110 or 120 (3)	Global Perspectives	Fall, Spring	Enroll in the course not completed in the Fall
	Foreign Language 102 (3)	University Foundations	Fall, Spring	BS degree through 102; BA degree through 202
	Science/Math (3-4)	University Foundations	Fall, Spring	BS degree only: Any lab Science or Math 115+
	PE 101 (2)	Personal Fitness & Wellness	Fall, Spring	Required for University Foundations
	Fine Arts (2)	University Foundations	Fall, Spring	
	General Elective (3)	General Elective	Fall, Spring	Discuss with faculty advisor

<b>3rd Semester (16-17 hrs.)</b>		<b>Course Title</b>	<b>Term Offered</b>	<b>Prerequisites &amp; Notes</b>
	GPS 210 or 220 (3)	Global Perspectives	Fall, Spring	210 & 220 can be completed in any order
	Laboratory Science (4)	University Foundations	Fall, Spring	
	<b>ACCT 253 (3)</b>	<b>Principles of Financial Accounting</b>	Fall	Sophomore standing required
	<b>ECON 221 (3)</b>	<b>Principles of Microeconomics</b>	Fall, Spring	Fulfills Social/Behavioral Science of University Foundations
	Math/Science (3-4)	University Foundations	Fall, Spring	BS degree only: Any lab Science or Math 115+

<b>4th Semester (15 hrs.)</b>		<b>Course Title</b>	<b>Term Offered</b>	<b>Prerequisites &amp; Notes</b>
	GPS 210 or 220 (3)	Global Perspectives	Fall, Spring	Enroll in the course not completed in the Fall
	<b>MATH 117 (3)</b>	<b>Calculus for Business Majors</b>	Fall, Spring	MATH 120 can substitute
	<b>ACCT 254 (3)</b>	<b>Principles of Managerial Accounting</b>	Spring	ACCT 253
	<b>ECON 222 (3)</b>	<b>Principles of Macroeconomics</b>	Fall, Spring	ECON 221

	General Elective (3)	General Elective	Fall, Spring	Discuss with faculty advisor
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## NOTES:

- 1 Bold courses are included in the School of Business Core required courses.
- 2 \* courses are required for the Accounting major.

## Comments:

5th Semester (15 hrs.)	Course Title	Term Offered	Prerequisites & Notes
	<b>BUS 308 (3)</b>	<b>Business Statistics</b>	Fall, Spring MATH 117
	GPS 310 or 320 (3)	Global Perspectives	Fall, Spring 310 & 320 can be completed in any order
	<b>MGMT 302 (3)</b>	<b>Principles of Management</b>	Fall, Spring
	ACCT 313 (3)	Intermediate Accounting I *	Fall ACCT 253
	ACCT 330 (3)	Accounting Information Systems *	Fall ACCT 253, CS 110

6th Semester (18 hrs.)	Course Title	Term Offered	Prerequisites & Notes
	GPS 310 or 320 (3)	Global Perspectives	Fall, Spring Enroll in the course not completed in the Fall
	Lit/Writing (3)	University Foundations	Fall, Spring Any 200+ level ENGL literature course
	<b>BUS 323 (3)</b>	<b>Production Operations</b>	Fall, Spring BUS 308, MGMT 302
	ACCT 314 (3)	Intermediate Accounting II *	Spring ACCT 313
	ACCT 325 (3)	Cost Accounting *	Spring ACCT 254 and ACCT 313/330
	General Electives (3)	General Electives	Fall, Spring Discuss with faculty advisor

7th Semester (15 hrs.)	Course Title	Term Offered	Prerequisites & Notes
	<b>BUS 305 (3)</b>	<b>Business Law</b>	Fall, Spring
	<b>MARK 301 (3)</b>	<b>Principles of Marketing</b>	Fall, Spring BUS 308, MGMT 302
	<b>FINA 318 (3)</b>	<b>Financial Management</b>	Fall, Spring ACCT 253, ECON 221, MATH 117 or 120
	ACCT 421 (3)	Advanced Accounting *	Fall ACCT 314 or Consent
	General Electives (3)	General Electives	Fall, Spring Discuss with faculty advisor

8th Semester (15 hrs.)	Course Title	Term Offered	Prerequisites & Notes
	<b>BUS 417 (3)</b>	<b>Business Strategy</b>	Fall, Spring ACCT 254, ECON 222, FINA 318, MGMT 302, MARK 301; Senior standing
	ACCT 427 (3)	Federal Income Tax *	Spring ACCT 253
	ACCT 431 (3)	Auditing *	Spring ACCT 314 or Consent
	ACCT 497 (0)	Exit Examination	Fall, Spring Complete in final semester of degree
	General Electives (3)	General Electives	Fall, Spring Discuss with faculty advisor
	General Electives (3)	General Electives	Fall, Spring Discuss with faculty advisor

**Total Credit Hours earned = 125 - 128**

**Graduation Requirements:**

**Comments:**

- 1 Must earn a minimum of 125 credit hours, including 40 hours at 300+ level.
- 2 Must maintain minimum cumulative and Major GPA of 2.0.
- 3 Must complete the last 30 credit hours of degree at Wingate University.
- 4 Must fulfill Lyceum requirement as outlined in Academic Catalog.