

# BUSINESS MAJOR: ACCOUNTING OPTION (B.A.)

<https://manchester.unh.edu/program/ba/business-major-accounting-option>

## Description

The Accounting Option is offered in response to the growing demand for accounting graduates in public accounting firms as well as in industry. Many local public accounting firms have expressed that with an expected high retirement rate among “baby boomers”, there appears to be a need for graduates with robust accounting credentials. Representatives from well-known CPA exam prep course firms expressed the opinion that accountants are in high demand and the unemployment rate in this industry is very low.

The Accounting Option offers students the necessary courses to enable them to sit for the CPA exam, which is one of the major steps in obtaining a CPA license. The requirements for sitting for the CPA exam in the State of New Hampshire are a bachelor’s degree, 24 credits in business subjects, and 30 credits in accounting subjects. The Accounting Option within the Business program provides these required credits.

This program also provides the students an opportunity to seek professional accounting positions in corporate environments. Students would be encouraged to take the CMA (Certified Management Accountant) exam, leading to this desirable certification.

For more information, contact [Yvette Lazdowski](mailto:Yvette.Lazdowski@unh.edu) ([yvette.lazdowski@unh.edu](mailto:yvette.lazdowski@unh.edu)), program coordinator or contact the [Office of Admissions](mailto:unhm.admissions@unh.edu) ([unhm.admissions@unh.edu](mailto:unhm.admissions@unh.edu)), (603) 641-4150.

## Requirements

### Degree Requirements

**Minimum Credit Requirement:** 128 credits

**Minimum Residency Requirement:** 32 credits must be taken at UNH

**Minimum GPA:** 2.0 required for conferral\*

**Core Curriculum Required:** Discovery & Writing Program Requirements

**Foreign Language Requirement:** Yes

All Major, Option and Elective Requirements as indicated.

\*Major GPA requirements as indicated.

### Major Requirements

Students must complete 128 credits to graduate. Each required course must be completed with a minimum grade of C-. Students must attain a minimum GPA of 2.0 in major courses required for graduation. Majors cannot use BUS 430, ECN 411, or ECN 412 to satisfy both Discovery Program and major requirements. Transfer students must complete at least half of their credits in the major and the 8-credit capstone experience (BUS 705 and either BUS 750 or BUS 760) in-residence at UNH Manchester.

Code	Title	Credits
<b>Introductory Business Core Courses</b>		
BUS 400	Introduction to Business	4
BUS 405	Introduction to Business Computer Applications	4
BUS 430	Introduction to Business Statistics	4
BUS 532	Introduction to Financial Accounting	4
BUS 533	Introduction to Managerial Accounting	4
ECN 411	Introduction to Macroeconomic Principles	4
ECN 412	Introduction to Microeconomic Principles	4
ENGL 401	First-Year Writing	4
MATH 420	Finite Mathematics	4
or MATH 422	Mathematics for Business Applications	
or MATH 425	Calculus I	
PTC 500	Business Communication	4
<b>Select one of the following:</b>		
COMP 405	Introduction to Web Design and Development	4
COMP 415	Mobile Computing First and For Most	
COMP #425	Introduction to Programming	
COMP 430	Systems Fundamentals	
<b>Intermediate Business Core</b>		
BUS 601	Financial Management	4
BUS 610	Marketing Principles and Applications	4
BUS 620	Organizational Behavior	4
BUS 690	Business Program Internship <sup>1</sup>	1-4
<b>Capstone</b>		
BUS 705	Business Ethics <sup>2</sup>	4
BUS 750	Business Capstone Senior Seminar - Internship <sup>2</sup>	4
or BUS 760	BUS SR SEM - Research Project	
<b>Total Credits</b>		<b>65-68</b>

<sup>1</sup> Experiential learning is required prior to the last semester at the University. BUS 690 Business Program Internship satisfies this experiential learning requirement.

<sup>2</sup> Business Capstone Experience (two courses: BUS 705 Business Ethics and one senior business seminar [BUS 750 Business Capstone Senior Seminar - Internship or BUS 760 BUS SR SEM - Research Project] fulfills the Discovery Program capstone requirement for business majors and is taken during the senior year).

Note: Because this is a bachelor of arts program, students must fulfill a language requirement. Efforts will be made to enhance fluency through subsequent courses and community experiences.

Code	Title	Credits
<b>Accounting Option Requirements</b>		
BUS 535	Federal Taxation	4
BUS 603	Intermediate Financial Accounting I	4
BUS 615	Intermediate Financial Accounting II	4
BUS 720	Auditing	4
<b>Select two of the following courses:</b>		
BUS 629	Adv Managerial Accounting	
BUS 712	Accounting Information Systems	
BUS #715	Forensic Accounting/Fraud Examination	
BUS 725	Financial Statement Analysis	
HLS 640	Forensic Accounting	
<b>Total Credits</b>		<b>24</b>

## Degree Plan

**This degree plan is a sample and does not reflect the impact of transfer credit or current course offerings. UNH Manchester undergraduate students will develop individual academic plans with their professional advisor during the first year at UNH. Please note that not all accounting courses are offered every semester or even every academic year.**

## Sample Course Sequence

### First Year

Fall		Credits
UMST 401 or UMST 402	First Year Seminar or Transfer Seminar	1-2
ENGL 401	First-Year Writing	4
BUS 400	Introduction to Business	4
BUS 532 or BUS 533	Introduction to Financial Accounting or Introduction to Managerial Accounting	4
Discovery Course		4
<b>Credits</b>		<b>17-18</b>

### Spring

MATH 422	Mathematics for Business Applications	4
Discovery Course		4
BUS 532 or BUS 533	Introduction to Financial Accounting or Introduction to Managerial Accounting	4
ECN 411 or ECN 412	Introduction to Macroeconomic Principles or Introduction to Microeconomic Principles	4
<b>Credits</b>		<b>16</b>

### Second Year

Fall		Credits
Foreign Language		4
ECN 411 or ECN 412	Introduction to Macroeconomic Principles or Introduction to Microeconomic Principles	4
BUS 430	Introduction to Business Statistics	4
BUS 603	Intermediate Financial Accounting I	4
<b>Credits</b>		<b>16</b>

### Spring

Foreign Language		4
BUS 615	Intermediate Financial Accounting II	4
PTC 500	Business Communication	4
Discovery Course		4
<b>Credits</b>		<b>16</b>

### Third Year

Fall		Credits
COMP 405 or COMP 415	Introduction to Web Design and Development or Mobile Computing First and For Most	4
BUS 601	Financial Management	4
BUS 610	Marketing Principles and Applications	4
Discovery Course		4
<b>Credits</b>		<b>16</b>

### Spring

BUS 405	Introduction to Business Computer Applications	4
BUS 620	Organizational Behavior	4
BUS 690	Business Program Internship	4
Discovery Course		4
<b>Credits</b>		<b>16</b>

### Fourth Year

#### Fall

BUS 705	Business Ethics	4
Discovery Course		4
BUS 535	Federal Taxation	4
Accounting Elective		4
<b>Credits</b>		<b>16</b>

#### Spring

BUS 750	Business Capstone Senior Seminar - Internship	4
BUS 720	Auditing	4
Discovery Course		4
Accounting Elective		4
<b>Credits</b>		<b>16</b>
<b>Total Credits</b>		<b>129-130</b>

## Student Learning Outcomes

At the conclusion of the Business program, students should be able to demonstrate:

- Breadth and depth of knowledge about business and economic concepts, theories and methodologies, especially in the sub-field concentrations of: accounting/finance (full option), management/organizational behavior/ human relations, marketing/sales, and business economics, and how these varying fields are inter-related and complementary.
- Ability to analyze the effects of economic, social and political forces on changing local, national and global business by employing a multidisciplinary and interdisciplinary approach rooted in the social sciences and ethics.
- Ability to apply business and economic social science research to real-world, case based, situations in order to craft workable solutions that will yield to increased success and profit.
- Information literacy (ability to find, retrieve and analyze information) in the fields of business, economics, accounting/finance, marketing through use of proven and reliable private and public sector resources, including: articles, studies and research reports using UNH library resources such as ebscohost.
- Ability to lead discussion groups and project teams to effective conclusions – written and oral, delivered in or out of the classroom.
- Adeptness at multiple kinds of qualitative and quantitative analysis of data, particularly data found in, but not limited to, private and public sector reports.
- Effective writing skills in all types of business and professional writing: memoranda, case studies, analytical and project reports.
- Essential grasp of cogent presentation methods and techniques in the classroom, in front of visitors and peers.
- Sensitivity to cultural differences and an appreciation for the diversity of human experience and perspectives.
- An understanding of the importance of engaged citizenship in building healthy communities at every level (local, national and global).
- Display professionalism in the workplace, in both service learning and internship contexts.