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VirginiaTech
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Pamplin College of Business

# ACCOUNTING AND INFORMATION SYSTEMS MAJOR
## MAJOR OPTION: ACCOUNTING (ACCT)
Department of Accounting and Information Systems

Bachelor of Science in Business
For students graduating in calendar year **2016**

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.undergrad.pamplin.vt.edu/).

| *FRESHMAN YEAR* (30 Semester Hours Required) [9] | F | SP |
|---|---|---|
| ACIS 1504 Introduction to Business Information Systems [1] | 3 | |
| ENGL 1105-06 First Year Writing or COMM 1015-6 Communication Skills [2] | 3 | 3 |
| MATH 1525-1526 Elementary Calculus with Matrices [1, 3] (Area 5) | 3 | 3 |
| Area 4: Scientific Reasoning and Discovery | 3 | 3 |
| PSYC 1004 **OR** SOC 1004 Introductory Psychology or Sociology | 3 | |
| Social Science Course [5] [Recommend you select an Area 7 course] | | 3 |
| Social Science Course [5] | | 3 |

| *SOPHOMORE YEAR* (35 Semester Hours Required) [9] | F | SP |
|---|---|---|
| ACIS 2115-2116 Principles of Accounting [1] | 3 | 3 |
| ACIS 2504 Personal Computers in Business | 3 | |
| BIT 2405-2406 Quantitative Methods [1] | 3 | 3 |
| ECON 2005-2006 Principles of Economics [1] (Area 3) | 3 | 3 |
| Area 2: Ideas, Cultural Traditions and Values | 3 | 3 |
| COMM 2004 Public Speaking [4] | | |
| **OR** if COMM 1015-1016 completed, then Free Elective | 3 | |
| Free Electives (at least one hour must be Area 6) [6] | | 5 |

| *JUNIOR YEAR* (30 Semester Hours Required) [9] | F | SP |
|---|---|---|
| ACIS 3115-3116 Intermediate Financial Accounting | 3 | 3 |
| ACIS 3314 Tax Impact on Decisions | | 3 |
| ACIS 3414 Auditing, Governance and Professional Ethics | | 3 |
| ACIS 3504 Accounting Systems & Controls | 3 | |
| BIT 3414 Production and Operations Management | 3 | |
| FIN 3055 Legal Environment of Business | 3 | |
| FIN 3104 Introduction to Finance | 3 | |
| MGT 3304 Management Theory and Leadership Practice | | 3 |
| MKTG 3104 Marketing Management | | 3 |

| *SENIOR YEAR* (30 Semester Hours Required) [9] | F | | SP |
|---|---|---|---|
| ACIS 4114 Advanced Financial Accounting | | OR | 3 |
| ACIS 4214 Cost Planning and Control | 3 | OR | |
| ACIS 4314 Principles of Taxation | 3 | | |
| ACIS 4414 Financial Statement Auditing | 3 | | |
| ACIS 4504 Accounting Application Development [8] | | OR | 3 |
| FIN 3134 Finance Concepts and Skills | | | 3 |
| MGT 4394 Business Policy and Strategy | 3 | | |
| Free Elective | | | 3 |
| ACIS or Free Electives (must fulfill Area 7, unless satisfied elsewhere.) [6, 7, 8] | 3 | | 3 |

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

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***FOOTNOTES***

[1] Satisfactory progress toward a degree: Upon having attempted 72 semester credits (students who entered Pamplin as freshmen), or 90 semester credits (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 60 credits (or 72 credits for transfer students) that they have one semester of enrollment (fall or spring) 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] Students entering Virginia Tech for the first time in Fall 2005 or later must meet the department's ViEWS requirement. The ACIS ViEWS requirement incorporates written, spoken and visual communication skills in required courses. You will meet this requirement by following this checksheet.

[3] Equivalent Math courses may be substituted. Completes the Curriculum for Liberal Education Requirement in Area 5: Quantitative and Symbolic Reasoning.

[4] 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.

[5] Social science courses may be selected from any courses in Economics (beyond Principles), Geography, History (except HIST 1024, 1025, 1026, or 2054), International Studies, Political Science (except PSCI 3015-3016), Psychology, and Sociology; or any course approved for Area 3 of the Curriculum for Liberal Education. If one of these classes also fulfills Area 7 the one class will satisfy both requirements.

[6] 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.

[7] Free electives are to be selected by you with the approval of your course advisor. You may take additional ACIS courses as free electives. We strongly recommend that you take ACIS 4124 Governmental and Nonprofit Accounting as one of your free electives.

[8] Students who have been accepted to the 152-hour program [the five-year bachelors/masters program] may double count one course.

[9] 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. To qualify for graduation, ACIS students must have a minimum **In-Major GPA** of 2.0 for all Junior [3000] and Senior [4000] level ACIS courses attempted. When an ACIS major reports their In-Major GPA on a résumé or application for employment the major GPA may include grades received in **all** courses attempted with the ACIS prefix, including 1000 and 2000 level ACIS courses.

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 University 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 Career Services office in the Career Services building. Employment opportunities are available in public accounting, private accounting, and the government through that office. Further information concerning placement services may be obtained by contacting that office.

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. Restricted Major Requirements: (1) Completion of and minimum GPA of 2.5 in ACIS 1504, ECON 2005, MATH 1525 and 1526. (2) Minimum 2.0 GPA overall. Applicants are considered on a competitive GPA and space available basis. (3) Minimum 2.5 GPA in all ACIS, ECON, and BIT lower division courses.

H. 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**

All students in the accounting and information systems major having attempted 72 semester hours (including transfer, advanced placement, advanced standing, credit by examination, and course withdrawal) 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 having the student requested to leave the major and having his/her registration blocked until they file a change of major.

(updated: May 2014)

Approved
10/20/2014