

Butler University
College of Business
Undergraduate Programs
Bachelor of Science
Accounting Major

Real Life and Real Business

The mission of the Butler University College of Business is to prepare students for success in life and leadership in business through experiential learning guided by a research oriented Faculty with relevant business experience.

We aim to enhance and instill in our students the following knowledge, skills, and abilities:

- Using business knowledge to make decisions and solve business problems
- Identifying and taking advantage of global trends and issues
- Working in and leading teams
- Using excellent communication skills
- Using effective critical thinking and problem-solving skills
- Using knowledge of ethical and American law principles and concepts to make good decisions in life and business

Accounting Major Academic Standards

The University requires students to maintain an overall grade point average (GPA) of 2.0. Students who allow their GPAs to fall below this level are placed on probation and face the prospect of being declared academically ineligible.

Students must attain a grade of C- or better in each of AC203, AC204, and AC301 to continue pursuing an Accounting major. Students must earn at least a C- in AC301 to qualify for their first internship. They must achieve at least a 2.30 cumulative GPA in the eight major accounting courses.

Revised March 2011

Butler University
College of Business (COB)

Required and Elective Courses by Suggested Class Year
Minimum number of hours for entire COB program is 127

Courses usually taken freshman year (13 - 16 hours per semester)				Courses usually taken sophomore year (15 – 18 hours per semester)			
<u>Courses</u>	<u>Hours</u>	<u>Semester</u>	<u>Grade</u>	<u>Courses</u>	<u>Hours</u>	<u>Semester</u>	<u>Grade</u>
<i>Usually in Fall:</i>				<i>Usually in Fall:</i>			
MA125/MA106 Math _____	3/5	_____	_____	GHS20x Global & Historical Studies	3	_____	_____
FYS101 First Year Seminar	3	_____	_____	MG201 Real Business Experience**	3	_____	_____
MG101 Freshman Business Experience	3	_____	_____	<i>Usually in Spring:</i>			
MS100 Basic Excel Skills for Business Applications (p/f)	1	_____	_____	AC204* Intro to Acctg II (C- required)	3	_____	_____
<i>Usually in Spring:</i>				EC232 Principles of Macroeconomics	3	_____	_____
FYS102 First Year Seminar	3	_____	_____	GHS20x Global & Historical Studies	3	_____	_____
<i>Either Semester:</i>				<i>Either Semester:</i>			
COM215 Bus & Prof Speech Comm (COM101)	2	_____	_____	LE262 Ethics & Law in Business	6	_____	_____
<i>Both Semesters:</i>				<i>Both Semesters:</i>			
COB101 Prof. & Career Devel. I (p/f) (both fall & spring of freshman year)	0	_____	_____	COB201 Prof. & Career Devel. II (p/f) (both fall & spring of sophomore year)	0	_____	_____
				**MG202 Real Business Experience Practicum counts as Business or University Elective.			
May be taken during second semester freshman or first semester sophomore year							
	AC203* Intro to Accounting I (C- required)	3	_____	_____			
	EC231 Principles of Microeconomics	3	_____	_____			
	MS264 Business Statistics	3	_____	_____			
	MS265 Information Technology	3	_____	_____			
(C- required in MS265 for first internship)							
PCA1xx/2xx Persp. In Creative Arts	3	_____	_____	LAS ¹ Elective _____	3	_____	_____
NW2xx Natural World	5	_____	_____	LAS ¹ Elective _____	3	_____	_____
University ³ Elective _____	3	_____	_____	PWB1xx Physical Well Being	1	_____	_____
University ³ Elective _____	3	_____	_____				

College of Business (COB) – Accounting Major

Courses usually taken junior year (15 – 18 hours per semester)				Courses usually taken senior year (15 – 18 hours per semester)			
<u>Courses</u>	<u>Hours</u>	<u>Semester</u>	<u>Grade</u>	<u>Courses</u>	<u>Hours</u>	<u>Semester</u>	<u>Grade</u>
COB CORE COURSES				COB CORE COURSES			
COB300 Career Planning	1	_____	_____	LAS ¹ or Business ⁴ Elective _____	3	_____	_____
COB301 Prof. & Career Devel. III (p/f) (both fall and spring of junior year)	0	_____	_____	LAS ¹ or Business ⁴ Elective _____	3	_____	_____
COB401 Internship I	3	_____	_____	COB402 Internship II	3	_____	_____
FN340 Corporation Finance	3	_____	_____	MG490 Administrative Policy	3	_____	_____
MK380 Intro to Marketing	3	_____	_____	Note: COB401, FN340, MG350, MG360, MG365, MK380 are prereqs for MG490.			
				MPAcc degree – For students interested in public accounting, the 127-hour BSBA is awarded at end of fourth year, and completion of a fifth year results in the 30-hour Masters of Professional Accountancy (MPAcc). .			

Courses taken either junior or senior year

MS350 Operations Mgt	3	_____	_____	TI2xx Texts & Ideas _____	3	_____	_____
MG360 Organizational Behavior	3	_____	_____	Econ ² Elective _____	3	_____	_____
LE365 Business Law I	3	_____	_____	LAS ¹ Elective _____	3	_____	_____
ACCOUNTING MAJOR COURSES taken either junior or senior year							
AC301* Framework of Fin. Acctg. Val. (C- required)	3	_____	_____	AC ⁵ Elective* _____	3	_____	_____
AC325W* Acctg Info. Systems	3	_____	_____	AC, FN, or MIS ⁶ Elective* _____	3	_____	_____
AC ⁵ Elective* _____	3	_____	_____	AC, FN, or MIS ⁶ Elective* _____	3	_____	_____

***major courses Cum GPA 2.30**

¹Choose from Approved List of LAS Electives on back of this sheet. Other LAS courses may count with prior approval from the Director of Undergraduate Programs.

²Choose from EC332, EC350, EC352, EC354, EC433, EC464.

³Any course in the University, except CS101, SW220, EN101, MA101, MA102, MA162, MG263, MK280, and ED245 (unless necessary as indicated by placement test).

⁴Choose from business courses outside of primary major.

⁵Choose from 300 or 400 level Accounting courses.

⁶Choose from 300 or 400 level Accounting courses, or FN451, FN347, FN371, or MS372, MS375, MS465.

*Students must achieve a **cumulative GPA of 2.30** in all major courses (marked with an asterisk). For accounting majors, AC203 and AC204 are included in this group of major courses, even though they are not marked with an asterisk). Accounting majors must achieve at least a C- in AC203, AC204, and AC301. _____

Students must complete for a grade one course at Butler designated as **Writing Intensive with a W** in their junior or senior year. _____

Students must complete for a grade one course at Butler designated as **Speaking Across the Curriculum with a S** in their junior or senior year. _____

Students must complete for a grade one course in any part of the University that involves active engagement with the Indianapolis Community (ICR). _____

Students must complete for a grade one International Business course from one of the following: EC336, EC433, FN451, MK491, _____

IB320, IB321, IB323, IB367, IB460, Special Topics courses with an **international theme** or fall or spring semester Study Abroad Experience. _____

Pass/Fail Policy – No COB course may ever be taken pass/fail, unless the course is beyond the 127 required hours.

Variance Policy –Some variances from the stated curriculum may be granted by the Director of Undergraduate Programs. Students must obtain a signed variance form. We are especially open to variances if they support the student in studying abroad or completing the University Honors program, or in general, if they help provide students a better education.

Repeat Policy – A student may repeat a course that is not otherwise repeatable for credit one time. Only the grade from the second attempt will count in the grade point average. Another repeat of the course will be marked as illegal on the transcript and will not be used to calculate the grade point average. When repeating a course, a student may not withdraw from the course nor change the course to non-credit unless the student completely withdraws from the university. This policy only applies to courses taken at Butler. Students may not receive transfer credit if they have already enrolled in the course at Butler, even if they did not complete the course.

**College of Business
Butler University
Approved list of Liberal Arts and Sciences Electives (Non-Business)**

The undergraduate curriculum is "grounded in the liberal arts." The University and the College structure the curriculum in these areas to ensure students receive preparation in communication, the natural and social sciences, quantitative reasoning, and world cultures. The College also provides opportunities for students to explore these areas on their own to add breadth and depth to their liberal education. Thus the primary criterion for qualifying as an LAS elective is that the course be part of the traditional liberal arts and sciences rather than professional training. The College has determined that the courses below automatically qualify. **Other courses must receive prior approval from the Director of Undergraduate Advising.**

Astronomy, Biological Sciences, Chemistry, Physics – Any course.

Classical Languages and Archaeology – Any course.

Communication Studies

- COM301 Advanced Public Speaking
- COM308 History of Film
- COM350 Contemporary Communication Theory
- COM351 Small Group Communication
- COM470 Organizational Communication
- COM338 Language and Culture
- COM339 Linguistics
- COM358 Communications Ethics
- COM359 Intercultural Communication
- COM420 Rhetorical Theory and Criticism

English – Any course; except EN101 only if indicated by standardized test scores*

History, Geography, and Anthropology – Any course

Journalism

- JR107 Introduction to Mass Communication
- JR417 International Communication Systems

Mathematics and Computer Science – Any Mathematics course beyond COB requirements (except MA104 or MA162); MA101 only if indicated by placement test*; any Computer Science course except CS101*

Modern Foreign Languages – Any course.

Philosophy and Religious Studies – Any course.

Political Science – Any course

Psychology – Any course

Sociology – Any course

Fine Arts

- Any Art History course
- Any Music History or Music Theory course
- Any Theatre course

A maximum of three hours of performance or activity courses may be applied to LAS or University electives

Honors – Any course

International Studies – Any course except IS404, IS405, IS406 Internships

** CS101, SW220, MA101, MA102, MA162, MG263, MK280 and ED245 are not permitted for COB majors, for either the LAS or the university elective (unless indicated by placement exams) and EN101 (unless indicated by the SAT, ACT or TOFEL test scores). The spirit of this limitation means COB students may not take courses that repeat material required by any COB course, especially if that material is at a lower level.*

