

CLARION UNIVERSITY OF PENNSYLVANIA
COLLEGE OF BUSINESS ADMINISTRATION AND INFORMATION SCIENCES
BSBA REQUIREMENT SHEET – ACCOUNTING – CONCENTRATION IN INTERNAL
AUDIT AND FORENSIC ACCOUNTING

GENERAL EDUCATION REQUIREMENTS - 48 CREDITS

I. LIBERAL EDUCATION SKILLS - 12 CREDITS

A. English Composition (3 credits)

ENG 111: Writing II

B. Mathematics Requirement (3 credits)

MATH 131¹

C. Credits to total 12 in Category I, selected from at least two of the following: Academic Support, Computer Information Science, Communication, Elementary Foreign Language, English Composition, Logic, Mathematics, Speech Communication, Inquiry Seminar (INQ 100).

CIS 217¹

DA 202¹

II. LIBERAL KNOWLEDGE - 27 CREDITS

A. Physical and Biological Sciences (9 credits) selected from at least two of the following: Biology, Chemistry, Earth Science, Mathematics, Physical Science, Physics.

MATH 232¹

B. Social and Behavioral Sciences (9 credits) selected from at least two of the following: Anthropology, Economics, Geography, History, Political Science, Psychology, Sociology, Women's Studies.

ECON 211¹

ECON 212¹

C. Arts and Humanities (9 credits) selected from at least two of the following: Art, English Language and Literature, Humanities, Intermediate Foreign Language and Cultures, INQ 100, Music, Philosophy, Speech and Theatre.

III. HEALTH AND PERSONAL PERFORMANCE - 3 CREDITS

A. Health and Wellness (2 credits)

B. Personal Performance (1 course and 1 credit)

IV. GEN. ED. ELECTIVES - CREDITS TO TOTAL 48 FROM GEN. ED.

Up to 1 credit from III.B. allowed.

MGMT 120

DA 227¹

¹ Recommended course placement.

LOWER DIVISION BUSINESS CORE: ²

Business Foundation Subjects: 15 Credits

ACTG 251:	Financial Accounting
ACTG 252:	Managerial Accounting
Q ECON 221:	Economics and Business Statistics I
Q ECON 222:	Economics and Business Statistics II
V LEGL 240:	Legal Environment of Business I
<i>(Additional Lower Division Business requirements – record semester taken below):</i>	
_____	<i>CIS 217 or equivalent</i>
_____	<i>S ECON 211 or equivalent*</i>
_____	<i>S ECON 212 or equivalent*</i>
_____	<i>Q MATH 131 or equivalent</i>
_____	<i>Q MATH 232 or equivalent</i>
_____	<i>MGMT 120</i>

² CIS, MATH and ECON competencies are required as part of the Lower Division Business Core. Credits may be placed under General Education. **Grades for ECON 211 and ECON 212 (or ECON 215), MATH 131, MATH 232 (or its equivalent), and the Business Foundation Subjects will be used in calculating the student's Lower Division Business Core quality point average.** Refer to the University Catalog for COBAIS Academic Standards.

UPPER DIVISION BUSINESS CORE: ³

MGMT 320:	Management Theory and Practice
MKTG 360:	Principles of Marketing
FIN 370:	Financial Management
MGMT 425:	Operations Management
W BSAD 490:	Administrative Decision Making ⁴

Additional Requirements

DA 202	Intro to Programming and Algorithms I
DA 227	DBMS for Decision Makers
DA 337	Data Warehousing and Business Intelligence

³ Students must meet COBAIS Academic Standards for admission to the upper division.

⁴ Prerequisites: MGMT 320, MKTG 360, FIN 370, and senior standing. No exceptions.

MAJOR – 24 Credits

ACTG 350:	Intermediate Accounting I
ACTG 351:	Intermediate Accounting II
ACTG 352:	Cost Accounting
ACTG 364:	Auditing I
ACTG 458:	Forensic Accounting and Fraud
ACTG 464:	Auditing II
ACTG 474:	Internal Auditing
ACTG 491:	Certified Internal Audit Overview

Courses necessary to complete the 30 credit requirement must be business electives at the 300/400 level or RE 271. (Students should check the University Catalog for prerequisites and COBAIS academic standards.)

FREE ELECTIVES TO TOTAL 120 CREDITS

**COLLEGE OF BUSINESS ADMINISTRATION AND INFORMATION SCIENCES
COURSE LISTING**

All business majors require at least 24 credits. Each major has specific, required courses listed in the catalog. Courses necessary to complete the 24 credit requirement must be business electives at the 300/400 level and/or LEGL 341 or RE 271. Students should check the University Catalog for prerequisites and academic standards.

**DEPARTMENT OF FINANCE, LAW,
ACCOUNTING, AND REAL ESTATE
(FLARE)**

ACCOUNTING:

INTERNAL AUDIT CONCENTRATION (24 Credits):

ACTG 350: Intermediate Accounting I
ACTG 351: Intermediate Accounting II
ACTG 352: Cost Accounting
S,W ACTG 364: Auditing I
ACTG 458: Forensic Accounting and Fraud
ACTG 464: Auditing II
ACTG 474: Internal Auditing
ACTG 491: Certified Internal Audit Overview

General Education Flags:

V - First Year Values
S - Second Year Values
Q - Quantitative Reasoning
W - Writing Intensive

No Changes Since Fall 2021