

# Business, AS-T to Accounting, B.S., 2-Year Transfer Pathway; 2026-2027

This pathway assumes completion of AS-T in Business Administration or major prerequisite courses including: Macroeconomics, Microeconomics, Financial Accounting, Managerial Accounting, Business Law, Statistics, Finite Mathematics (or Precalculus or Calculus; AP or College Credit), IGETC or CSU GE Certification.

Students who have not completed these requirements prior to transfer will need to complete the missing requirements at either CSUMB or at a community college. Please consult with an Advisor.

Fall Junior Courses	Course or GE Title	Units	GE/Major
ACCT 311	Financial Accounting and Reporting I	3	Major
ACCT 312	Financial Accounting and Reporting II	3	Major
ACCT 320	Accounting Systems	3	Major
ACCT 330	Accounting Analytics	3	Major
BUS 304	Business Communications & Critical Thinking	3	Major/GWAR
Spring Junior Courses	Course or GE Title	Units	GE/Major
ACCT 313	Financial Accounting and Reporting III	3	Major
ACCT 314	Financial Accounting and Reporting IV	3	Major
ACCT 350	Financial Statement Analysis	3	Major/ UD2
BUS 300S	Business Ethics in Action	3	Major/ UD4/ UD5L
BUS 305	Principles of Management	4	Major
Fall Senior Courses	Course or GE Title	Units	GE/Major
ACCT 410	Tax Regulations	3	Major
ACCT 420	Tax Compliance and Planning	3	Major
BUS 306	Principles of Marketing	4	Major
UD3 Approved Course (with Language if needed)	Upper Division Arts and Humanities	3	UD3 (+WCL)*
US 1 course or Elective**	United States History	3	US 1** or Elective
Spring Senior Courses	Course or GE Title	Units	GE/Major
ACCT 450	Audit and Assurance Services	3	Major
ACCT 460	Audit and Assurance Reporting	3	Major
ACCT 499	Accounting Capstone	3	Major
US 2.3 course or Elective***	US Civics and Service	3	US 2.3*** or Elective
Elective	Additional Unit Elective	1	Elective
<b>Total Overall Units:</b>		<b>60</b>	

- (\*) Students who have not completed a Language course for the World Culture and Language requirement can take SPAN 350 or JAPN 350 to cover the UD3 and Language requirement. This may result in taking additional units to reach the 120 unit graduation requirement.
- (\*\*) Students that have not completed American Institutions (US 1) can complete any course.
- (\*\*\*) Students that have not completed American Institutions (US 2.3) can complete any course.