

Accounting, B.S., 4-Year Pathway; 2026-2027

Fall Freshman Courses	Course or GE Title	Units	GE/Major
FYS 143	Philosophy of Non-violence	3	FYS, Area 3B
MATH 115 or BUS 204*	Finite Math or Statistics	3	Major, Area 2*
BUS 200	Personal and Professional Responsibility in Business	2	Major
HCOM 200, HCOM 202, SOC 120, or other Area 1B GE course	Area 1B (Critical Thinking) GE	3	Area 1B
HOSP 221 or other Area 6 (Ethnic Studies) GE course	Shifting Flavor Landscapes or any GE area 6 Ethnic Studies	3	Area 6
Spring Freshman Courses	Course or GE Title	Units	GE/Major
BUS 201	Macroeconomics	3	Major, Area 4A
MATH 115 or BUS 204*	Finite Math or Statistics	3	Major, Area 2*
HCOM 125 or other Area 1A GE course (with HCOM 25 if needed)	Area 1A English Composition	3	Area 1A
BUS 206	Business Law	3	Major
ENVS 282 or other Area 5A GE course**	Area 5A (Physical Science) GE	3	Area 5A**
Fall Sophomore Courses	Course or GE Title	Units	GE/Major
HCOM 110	GE area 1C (Oral Communication)	3	Area 1C
BUS 202	Microeconomics	3	Major
BUS 203	Financial Accounting	3	Major
Any Area 3A (Arts) GE course	Any Area 3A (Arts) GE course	3	Area 3A
US 1 Course	CSU US1 requirement (3 of 6 units of Amer. Inst)	3	US1
Spring Sophomore Courses	Course or GE Title	Units	GE/Major
BUS 205	Managerial Accounting	3	Major
Language course	Any language other than English	3	WCL
ENVS 201 or other "double-counting" Area 5B & 5C GE course**	Intro to Env Sci or Intro to Plant Sci or other GE Area 5B with 5C	4	Areas 5B & 5C**
SL210S, ED212S, HCOM260S, SSCI212S or other "double-counting" US2,3 with Area 4B course	Double-Counting Area 4B (Civics/Service Learning) GE & US2,3 (3 of 6 units of Amer. Inst)	3	Area 4B, US2&3
BUS upper-division core course to explore chosen major	Meet with a Business advisor for recommendations	3	
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/ UDSL
BUS 305	Principles of Management	4	Major
Fall Senior Courses	Course or GE Title	Units	GE/Major

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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)***
Elective	United States History	3	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
Elective	Additional Unit Elective	3	Elective
Elective	Additional Unit Elective	1	Elective
Total Units		120	

Elective units: 120 overall units are required for graduation. Elective units are placed on the plan to ensure that students will reach minimum units for graduation. Electives can be used toward a minor, second concentration, or “fun” enrichment courses.

(*) MATH 115 satisfies GE Area 2; BUS 204 satisfies the STAT 100/BUS 204 major requirement. It is recommended that students enroll in MATH 115 and BUS 204 in distinct semesters.

(**) Students must complete the following Area 5- Physical and Biological Science General Education courses: 1 GE 5A: Physical Science; 1 GE 5B: Biological Science; 1 GE 5C: Laboratory Activity. Students are encouraged to take ENVS 282 to satisfy GE 5A and ENVS 201+Lab to satisfy GE 5B+5C. Courses are designed for non-science majors and Environmental Science majors.

(***) If students satisfy the GE 3B: Humanities requirement without a Language course, students can satisfy the UD3 requirement and WCL with SPAN 350 or JAPN 350.