

Business, AS-T to Accounting, B.S., 2-Year Transfer Pathway 2025-2026

This pathway assumes completion of AS-T in Business or major prerequisite courses including Macroeconomics, Microeconomics, Financial Accounting, Managerial Accounting, Business Law, Business Communication, Statistics, Finite Math (or Precalculus or Calculus), 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.

Fall Junior Courses (15 units total)	Course or GE Title	Units	GE/Major
BUS 304	Bus Communications & Critical Thinking	3	Major, GVAR
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
Spring Junior Courses (16 units total)	Course or GE Title	Units	GE/Major
BUS 300s	Business Ethics in Action	3	Major, UD4, UDSL
BUS 305	Principles of Management	4	Major
ACCT 313	Financial Accounting and Reporting III	3	Major
ACCT 314	Financial Accounting and Reporting IV	3	Major
ACCT 350	Financial Statement Analysis (also satisfies GE UD2 Math)	3	Major, UD2
Fall Senior Courses (14 units total)	Course or GE Title	Units	GE/Major
Elective	Elective	1	Elective
BUS 306	Principles of Marketing	4	Major
ACCT 410	Tax Regulations	3	Major
ACCT 420	Tax Compliance and Planning	3	Major
UD3 GE Arts & Humanities (with Language if needed)*	Double-counting GE UD3 Arts or Humanities (with WCL if not yet met)*	3	UD3 (+WCL*)
Spring Senior Courses (15 units total)	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
Any US1 course or elective**	Counts toward 3 of 6 units of American Institutions requirement***	3	US1** or Elective
Any US2,3 course or elective***	Counts toward 3 of 6 units of American Institutions requirement***	3	US2,3*** or Elective
Total Accounting Transfer pathway:		60	

* Students that have not completed language as an AP credit or at a community college will be required to complete a language course at CSUMB. Please meet with your academic advisor to learn how to fulfill this requirement.

** Students that have completed American Institutions US1 can take any course.

*** Students that have completed American Institutions US2,3 can take any course.