

# University of Missouri

## Bachelor of Science in Accountancy & Master of Accountancy

### Transfer Guide for East Central College

This plan is intended only as a general guide based on requirements in the 2013-2014 University of Missouri undergraduate catalog. Check the following web sites for current course descriptions, prerequisites, course equivalencies and other specific details about the accountancy degree:

- 1) College Catalog (<http://registrar.missouri.edu>)
- 2) Transfer Equivalencies (<http://transfercourses.missouri.edu> or <http://transfer.org>)
- 3) General Education (<http://generaleducation.missouri.edu>)
- 4) School of Accountancy (<http://business.missouri.edu/programs-and-admissions/accountancy/academics>)

**Admission to the Accountancy Program** - The combined BSAcc/MAcc (150-hour) program is open to qualified undergraduate students at MU as well as qualified undergraduates who transfer to MU from other colleges and universities. Rapid growth in recent years in accountancy enrollment relative to instructional resources has triggered a need to implement enrollment limits.

To be considered for admission to the professional program:

- 1) Students must be in residence full-time (at least 12 hours) at MU for one semester.
- 2) Pre-accountancy courses are required to be completed or in-progress at the time of application. The pre-accountancy courses are listed below.
- 3) Students must have a 3.0 UM cumulative GPA. The UM GPA includes only grades from MU, UMSL, UMKC or Missouri S&T.
- 4) Students must have a 3.0 in each of ACCTCY 2036 and 2037 (or ACCTCY 2026 and 2027).
- 5) Students must have a 3.0 average GPA (all graded hours) over the set of specified pre-accountancy courses.
- 6) A minimum of 54 semester hours of college-level credit must be completed.
- 7) 70 Professional Development Program Points (approximately 7 events) are required. The Professional Development Program (PDP) is a program that goes beyond the classroom to prepare Trulaske College of Business undergraduate students for a successful career. Points are earned by attending seminars and other activities. Once admitted to upper level, students must continue to earn PDP points.

Meeting the minimum requirements does not guarantee admission. Admission decisions are made in the spring for fall admissions only. Admission cutoffs are revised each year in order to limit admissions to the 150-Hour Accountancy Program to approximately 135 students, the limit that can be served with current authorized faculty staffing and still maintain program quality and meet accreditation standards. Students meeting the minimum requirements are selected for admission based on their cumulative GPA of record until the enrollment limit for that year is reached. Admission is very competitive; in recent years an overall cumulative GPA of well above a 3.0 was necessary to be admitted to the 150-Hour Program.

For more information about the Bachelor of Science in Accountancy and Master of Accountancy, please contact the Trulaske College of Business Advising Office at (573) 882-7073 or [business@missouri.edu](mailto:business@missouri.edu).

| University of Missouri  |         | East Central College   |
|---|---------|--|
| COURSE  | CREDITS | EQUIVALENT COURSE (CREDITS)  |
| <b>*State Requirement in Government or History(3 credits)</b>   |         |  |
| State Requirement in Government or History  | 3       | Select a <a href="#">state requirement</a> from the general education list.  |
| <b>*Biological, Physical, or Mathematical Sciences (9 credits)</b> Courses from two of the three categories. Math sciences do not include Math/Stat courses used to fulfill other requirements. One course must be a lab. |         |  |
| Science   | 3-5     | Select <a href="#">sciences</a> from the general education list.   |
| Science (lab course)  | 3-5     |  |
| Science (if needed)   | 3-5     |  |
| <b>Humanities/Fine Arts (9 credits)</b> Courses from at least two different departments.  |         |  |
| <input checked="" type="checkbox"/> The philosophy course may also count toward the accountancy foundation requirements.  |         |  |
| PHIL 1000 General Intro to Philosophy or<br>PHIL 1100 Intro to Ethics or<br>PHIL 1200 Logic and Reasoning   | 3       | PR 1003 Intro Philosophy (3) or<br>PR 2103 Cont Ethical Prob (3)   |
| *Humanity   | 3       | Select <a href="#">humanities</a> from the general education list.   |
| *Humanity   | 3       |  |
| <b>Non-Business Electives (5 credits)</b>   |         |  |
| Choose electives to reach 120 undergraduate hours.  |         |  |
| <b>*Upper Level Humanity or Science (one course)</b>  |         |  |
| <input checked="" type="checkbox"/> The upper-level general education course may also count toward sciences or humanities.  |         |  |
| One humanity or science must be 2000-level or above   | 3       | Select 200/2000-level <a href="#">science</a> or <a href="#">humanity</a> from the general education list. Level is based upon the community college course number, NOT the MU equivalent. |
| <b>Writing Intensive (6 credits)</b> Must be completed with a grade of C- or better.  |         |  |
| *Writing Intensive course from anywhere in the curriculum   | 3       | Must be taken at MU unless satisfied via completion of an AA degree.   |
| Writing Intensive course numbered 3000 or above in business   | 3       | Must be taken at MU.   |

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|---|------------|--|
| COURSE  | CREDITS    | EQUIVALENT COURSE (CREDITS)  |
| <b>Accountancy Foundation Courses (9 credits)</b>   |            |  |
| PHIL 1000 General Intro to Philosophy or<br>PHIL 1100 Intro to Ethics or<br>PHIL 1200 Logic and Reasoning   | 3          | PR 1003 Intro Philosophy (3) or<br>PR 2103 Cont Ethical Prob (3)   |
| COMMUN 1200 Public Speaking   | 3          | CT 1103 Public Speaking (3)  |
| Psychology or Sociology Course  | 3          | Select <a href="#">psychology</a> or <a href="#">sociology</a> course from the general education list.   |
| <b>Pre-Accountancy Courses (28 credits) Must have a 3.0 cumulative GPA in all pre-accountancy courses.</b>  |            |  |
| ACCTCY 2036 or ACCTCY 2026 Accounting I (A or B grade)  | 3          | AC 1023 FINANCIAL ACCOUNTING II (3)  |
| ACCTCT 2037 or ACCTCY 2027 Accounting II (A or B grade)   | 3          | AC 1043 Managerial Acct (3)  |
| <i>Both accountancy courses must be taken at East Central College or both courses must be taken at MU.</i>  |            |  |
| ECONOM 1014 Principles of Microeconomics  | 3          | EC 2203 Prin of Microecon (3)  |
| ECONOM 1015 Principles of Macroeconomics  | 3          | EC 2103 Prin of Macroecon (3)  |
| ENGLSH 1000 Exposition and Argumentation (C- grade or higher)   | 3          | EN 1333 English Comp II (3)  |
| MATH 1100 College Algebra (C- grade or higher)  | 3          | MT 1403 College Algebra (3)  |
| MATH 1300 Finite Math   | 3          | None   |
| MATH 1400 Calculus for Social and Life Sciences I   | 3          | BU 2013/MT 2013 Survey Calculus (3)  |
| <i>MATH 1500 Analytic Geometry and Calculus I may be taken in place of both MATH 1300 and MATH 1400 if completed with a C- or better.</i>   | 5          | MT 1605 Analy Geom & Calc I (5)  |
| MANGMT 1010 Contemporary Business Practices   | 1          | BU 1003 Intro to Business (3)  |
| STAT 2500 Intro to Probability & Statistics 1 (C- grade or higher)<br><i>A transfer course equivalent to STAT 1200 or 1300 plus STAT 2200 at MU may be taken in place of STAT 2500.</i> | 3          | MT 2223 Engr Statistics (3) (MRP) or<br>BU 2103 Basic Business Stat (3) (MRP) and STAT 2200 at MU or<br>MT 2103 Statistics (3) (MRP) and STAT 2200 at MU |
| <b>Required Core Courses(27 credits)</b>  |            |  |
| ACCTCY 2258 Computer-Based Data Systems   | 3          | None   |
| ECONOM 3229 Money, Banking and Financial Markets  | 3          | None   |
| ECONOM 3251 Theory of the Firm or<br>ECONOM 4351 Intermediate Microeconomics  | 3          | None   |
| FINANC 3000 Corporate Finance   | 3          | None   |
| MRKTNG 3000 Principles of Marketing   | 3          | None   |
| MANGMT 3000 Principles of Management  | 3          | None   |
| MANGMT 3200 Business and Society  | 3          | None   |
| MANGMT 3540 Intro to Business law   | 3          | None   |
| STAT 3500 Intro to Probability and Statistics II  | 3          | None   |
| <b>Required Accountancy Courses (21 credits)</b>  |            |  |
| ACCTCY 3326 Financial Accounting Theory and Practice I  | 3          | None   |
| ACCTCY 3328 Accounting Information Systems  | 3          | None   |
| ACCTCY 4353 Introduction to Taxation  | 3          | None   |
| ACCTCY 3346 Financial Accounting Theory and Practice II   | 3          | None   |
| ACCTCY 3347 Cost and Managerial Accounting  | 3          | None   |
| Accountancy or Business Electives   | 6          | None   |
| <b>Professional Electives (9 credits)</b>   |            |  |
| 2000+ non-business courses or 3000+ business courses  | 9          | Contact an MU academic advisor for options.  |
| <b>International Studies Component (3 credits)</b>  |            |  |
| International Studies course selected with an MU academic advisor   | 3          | Contact an MU academic advisor for options.  |
| <b>Senior Capstone (3 credits)</b>  |            |  |
| MANGMT 4970 Strategic Management  | 3          | None   |
| <b>Graduate Courses (30 credits)</b>  |            |  |
| Graduate-Level Accountancy and Business Courses   | 30         | None   |
| <b>Minimum Credits for a BSAcc/MAcc</b>   | <b>150</b> |  |

✳ Requirement is automatically satisfied upon the completion of an Associate of Arts (AA) degree.

# General Education Courses

## East Central College

| East Central College Course                     | MU Equivalent | East Central College Course  | MU Equivalent             |
|---|---------------|--|---------------------------|
| <b>Behavioral Sciences</b>                      |               | <b>SCIENCES</b>  |                           |
| PY 1103 Gen Psychology (3)                      | PSYCH 1000    | <b>Biological Sciences (▲= Lab Course)</b>                             |                           |
| PY 2103 Pers & Social Adjust (3)                | PSYCH BEH     | BI 1203 Intro Life Science (3)   | BIO_SC BIO                |
| PY 2203 Child Psychology (3)                    | PSYCH 2410    | ▲BI 1305 Gen Biology Lec & Lab (5)                                     | BIO SC 1030               |
| PY 2213 Abnormal Psychology (3)                 | PSYCH 2510    | ▲BI 1325 Prin of Biology I Lec & Lab (5)                               | BIO SC 1500A              |
| PY 2303 Social Psychology (3)                   | PSYCH 2310    | ▲BI 1415 Prin of Biology II Lec & Lab (5)                              | BIO SC 1500B              |
| PY 2403 Human Development (3)                   | PSYCH BEH     | ▲BI 1804 Intro Hum Anat & Phys Lec & Lab (4)                           | BIO SC BIOL               |
| PY 2503 Adolescent Psych (3)                    | PSYCH BEH     | ▲BI 2005 Genetics Lec & Lab (5)  | BIO SC 2200 & BIO SC 3780 |
| SO 1103 Gen Sociology (3)                       | SOCIOL 1000   | ▲BI 2104 Hum Anat & Phys I Lec & Lab (4)                               | BIO SC BIOL               |
| SO 2103 Human Relations (3)                     | SOCIOL 3310   | ▲BI 2115 Hum Anat & Phys II Lec & Lab (5)                              | BIO SC BIOL               |
| SO 2203 Marriage & Family (3)                   | SOCIOL 3420   | ▲BI 2404 Microbiology Lec & Lab (4)                                    | BIO SC 3750               |
|   |               | ES 1023 Intro to Environ Sci (3)                                       | BIO_SC 1060               |
|   |               | HS 1003 Nutrition  | NUTR S 1034               |
| <b>Humanities</b>                               |               | <b>Math Sciences (⊕= Math Reasoning Proficiency)</b>                   |                           |
| AR 1203 Art Appreciation I (3)                  | ART_GNR1020   | ⊕MT 2105 Analy Geom & Calc II (MRP) (5)                                | MATH 1700                 |
| AR 1703 Art History I (3)                       | AR_H_A 1110   | MT 2205 Analy Geom & Calc III (5)                                      | MATH 2300                 |
| AR 1713 Art History II (3)                      | AR_H_A 1120   |  |                           |
| CT 1033 Intro to Mass Comm (3)                  | COMMUN 2100   | <b>Physical Sciences (▲= Lab Course, ⊕=Math Reasoning Proficiency)</b> |                           |
| CT 1103 Public Speaking (3)                     | COMMUN 1200   | CH 1003 Fund of Chemistry (3)  | CHEM PSC                  |
| CT 1303 Theatre Appreciation (3)                | THEATR 1100   | ▲CH 1105 Intro Chemistry Lec & Lab (5)                                 | CHEM 1100                 |
| CT 1403 Beginning Acting (3)                    | THEATR 1400   | ▲CH 1305 Gen Chemistry I Lec & Lab (5)                                 | CHEM 1320                 |
| CV 2023 Islamic Civilization (3)                | REL_ST 2700   | ▲CH 1405 Gen Chemistry II Lec & Lab (5)                                | CHEM 1330                 |
| CV 2603 Japanese Civil (3)                      | JAPNSE 2320   | CH 2205 Org & Biochem Lec & Lab (5)                                    | CHEM 2030 & 2130          |
| EN 1413 World Lit I (3)                         | ENGLISH LIT   | GL 1103 Intro Phys Geol Lec (3)  | GEOL 1100A                |
| EN 1423 World Lit II (3)                        | ENGLISH LIT   | ▲GL 1112 Intro Phys Geol Lab (2)                                       | GEOL 1100B                |
| EN 1503 Poetry (3)                              | ENGLISH LIT   | PH 1103 Intro Physics Lec (3)  | PHYSCS PSC                |
| EN 1603 Fiction (3)                             | ENGLISH LIT   | ▲PH 1112 Intro Physics Lab (2)   | PHYSCS PSCL               |
| EN 1613 World Fiction (3)                       | ENGLISH LIT   | PH 1113 Survey of Phys Sci (3)   | MISC PSC                  |
| EN 1703 Drama as Lit (3)                        | ENGLISH LIT   | ▲PH 1122 Survey of Physical Science Lab (2)                            | MISC PSCL                 |
| EN 1803 Art of the Novel (3)                    | ENGLISH LIT   | ⊕PH 1703 College Physics I Lec (MRP) (3)                               | PHYSCS 1210A              |
| EN 1813 Fiction into Film (3)                   | ENGLISH 2870  | ▲PH 1712 College Physics I Lab (2)                                     | PHYSCS 1210B              |
| EN 1903 Classical Mythology (3)                 | CL_HUM 1060   | ⊕PH 1803 College Physics II Lec (MRP) (3)                              | PHYSCS 1220A              |
| EN 2033 Lit for Children (3)                    | ENGLISH LIT   | ▲PH 1812 College Physics II Lab (2)                                    | PHYSCS 1220B              |
| EN 2103 Survey Brit Lit: Beg 1784 (3)           | ENGLISH 2200  | PH 2103 Gen Physics I Lec (3)  | PHYSCS 2750A              |
| EN 2113 Sur Brit Lit: Romntcsm-Pr (3)           | ENGLISH 2200  | ▲PH 2112 Gen Physics I Lab (2)   | PHYSCS 2750B              |
| EN 2203 Sur Amer Lit: Colnl-1865 (3)            | ENGLISH 2300  | PH 2203 Gen Physics II Lec (3)   | PHYSCS 2760A              |
| EN 2213 Surv Amer Lit: 1865-Pres (3)            | ENGLISH 2300  | ▲PH 2212 Gen Physics II Lab (2)  | PHYSCS 2760B              |
| EN 2223 Lit of Mystery (3)                      | ENGLISH 2150  |  |                           |
| EN 2303 Latino/a Literature (3)                 | ENGLISH 2000  |  |                           |
| EN 2323 Women's Literature                      | ENGLISH 2180  |  |                           |
| EN 2403 Lit of Fantasy (3)                      | ENGLISH 2150  |  |                           |
| EN 2503 Lit of Sci Fict (3)                     | ENGLISH 2150  |  |                           |
| EN 2603 Introduction to Shakespeare (3)         | ENGLISH 2160  |  |                           |
| MU 1503 World Music (3)                         | MUSIC_N1313   |  |                           |
| MU 1603 Music Appreciation (3)                  | MUSIC_N1310   |  |                           |
| PR 1003 Intro Philosophy (3)                    | PHIL 1000     |  |                           |
| PR 1203 Hist of Mod Phil (3)                    | PHIL 3200     |  |                           |
| PR 1303 Living World Religions (3)              | REL_ST 2110   |  |                           |
| PR 2103 Cont Ethical Prob (3)                   | PHIL 1100     |  |                           |
| PR 2403 Biblical Lit I: Old Test (3)            | REL_ST HUM    |  |                           |
| PR 2503 Bibl Lit II: Old Test (3)               | REL_ST 2500   |  |                           |
| PR 2603 Bibl Lit III: New Test (3)              | REL_ST 2510   |  |                           |
| <b>Social Sciences (◆= State Requirement)</b>   |               |  |                           |
| ◆HI 1001 US & State Constitution Competency (1) | POL SC SSCST  |  |                           |
| ◆HI 1103 US Hist to 1865 (3)                    | HIST 1100     |  |                           |
| ◆HI 1203 US Hist 1865-1945 (3)                  | HIST 1200     |  |                           |
| ◆PS 1103 Intro Political Sci (3)                | POL_SC 1700   |  |                           |
| ◆PS 1203 US Govt I: Natl & St (3)               | POL_SC 1100   |  |                           |
| ◆PS 1303 State and Local Government (3)         | POL_SC 2100   |  |                           |