

Accounting BBA

Overview

Offered by the Department of Accounting, the **Bachelor of Business Administration in Accounting** provides students with practical and theoretical knowledge that opens many employment opportunities in the accounting profession and business.

Accounting majors pursue careers in public accounting, corporations, consulting, government and not-for-profit institutions. The accounting curriculum provides students with the conceptual framework and theory of accounting, while building skills to analyze, plan and make decisions with both numerical and qualitative information. Using data analytics and cutting-edge technologies, students learn to evaluate financial data, and provide organizations with information and solutions to operate efficiently, effectively and ethically. Courses such as financial accounting, cost accounting, accounting information systems, taxation and auditing provide core knowledge in accounting. Elective courses offer the flexibility to pursue in-depth areas such as business analysis, information systems, advanced taxation or management accounting.

Accounting majors may complete an optional concentration in Data Analytics.

Campus Locations: Main and Online

Program Code: BU-ACCT-BBA

Student Professional Organizations

Accounting majors are encouraged to join a professional student organization, such as:

- Ascend
- Association of Latino Professionals for America (ALPFA)
- Beta Alpha Psi (BAP--National Honorary Society)
- Fox Accounting Association
- Institute of Management Accountants - Temple Chapter (IMA-T)
- National Association of Black Accountants (NABA)

These student professional organizations offer numerous opportunities to Accounting majors to attend career development seminars, connect with Fox alumni, and network with prominent business leaders and industry practitioners.

Licensure/Certification

Certified Public Accountant (CPA)

Certification as a Certified Public Accountant (CPA) is very helpful but not always necessarily required for finding work in the accounting profession. To become a CPA in Pennsylvania, individuals must complete certain academic requirements, sit for and pass the Uniform CPA Exam (administered by the National Association of State Boards of Accountancy (NASBA)), and complete certain work requirements. To be eligible to sit for the Uniform CPA Exam, individuals must: (i) receive a bachelor's degree or higher from an accredited college or university; and (ii) complete at least 120 semester credits with at least 24 semester credits in accounting subjects, including accounting and auditing, business law, finance, macroeconomics, microeconomics, or tax subjects sanctioned by the State Board of Accountancy. The education requirements to sit for the Uniform CPA Exam in Pennsylvania are met by successfully completing the Fox BBA in Accounting degree (124 credit hours). However, before applying for certification as a CPA, individuals must also complete an additional 12 semester credits in accounting, auditing, and tax subjects (36 total) and complete a total of at least 150 credit hours.

PA candidates who graduate with at least 150 credits must complete one year (1,600 hours) of work experience through employment in government, industry, academia, or public practice within five years of the date of application for CPA certification.

Students pursuing CPA certification are encouraged to take ACCT 3531 and ACCT 3532 (if interested in tax specialization), ACCT 3533 (if interested in business analysis and reporting specialization), and ACCT 3534 (if interested in information and controls specialization).

<https://www.picpa.org/future-cpas/become-a-cpa>

Certified Management Accountant (CMA)

Certification as a Certified Management Accountant (CMA) is very helpful but not always necessarily required for finding work in the accounting profession. The CMA certification and eligibility requirements are administered by the Institute of Management Accountants (IMA). To become a CMA in all states, including Pennsylvania, individuals must fulfill all of the following requirements: (i) active membership in IMA; (ii) active CMA entrance fee; (iii) satisfy certain education requirements; (iv) satisfy certain experiential requirements; (v) successfully complete all required CMA examination parts; and (vi) comply with the IMA Statement of Ethical Professional Practice.

The educational requirements to become a CMA are met upon obtaining a bachelor's degree from Temple University (or any accredited college or university). Candidates must submit verification of education to ICMA within seven years of completing the CMA examination. The experiential

requirements to become a CMA include the completion of two continuous years of professional experience in management accounting and/or financial management. This requirement may be completed prior to or within seven years of passing the examination. Teaching qualifies as related professional experience when it is full-time and at least 60% of the course load taught is accounting or finance above the principles level over a two-year period. Professional experience is expected to be gained in full-time employment. However, continuous part-time positions of 20 hours per week meeting the definition of qualified experience will count toward this requirement at a rate of one year of experience for every two years of part-time employment.

Students pursuing CMA certification are encouraged to take ACCT 4502 (management accounting specialization).

<https://www.imanet.org/en/IMA-Certifications/CMA-Certification>

Institute of Internal Auditors' Global Certifications

The Institute of Internal Auditors (IIA) offers two core global certifications: the Certified Internal Auditor® (CIA®) and the Certification in Risk Management Assurance® (CRMA®).

The education requirement to sit for either of the CIA or CRMA certification programs is an Associate's degree or higher from an institution of higher education.

Although work experience is required to become certified, candidates may apply to the certification program and sit for exams prior to obtaining the requisite work experience. However, candidates will not be certified until all program requirements have been met. Additionally, candidates must meet the experience requirement within the program eligibility period of three years in order to receive certification. Work experience for the IIA's certification programs is based on the maximum level of education achieved, as indicated below:

CIA Experience Requirement per Educational Level:

- Master's degree or equivalent: 12 months of internal audit experience or equivalent.
- Bachelor's degree or equivalent: 24 months of internal audit experience or equivalent.
- Associate degree, three A-level certificates with a grade of C or higher, or equivalent: 60 months of internal audit experience or equivalent.

<https://www.theiia.org/en/certifications/cia/eligibility-requirements/>

CRMA Experience Requirement per Educational Level:

- The CRMA Experience Requirements are the same as those listed above for the CIA. It also requires passing part one of the CIA exam.

<https://www.theiia.org/en/certifications/crma/eligibility-requirements/>

Contact Information

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Learn more about the Bachelor of Business Administration in Accounting.

These requirements are for students who matriculated in academic year 2023-2024. Students who matriculated prior to fall 2023 should refer to the Archives to view the requirements for their Bulletin year.

Summary of Requirements

University Requirements

All new students are required to complete the university's General Education (GenEd) curriculum.

Note that students not continuously enrolled who have not been approved for a Leave of Absence or study elsewhere must follow University requirements current at the time of re-enrollment.

College Requirements

Students must meet College Graduation Requirements for the Bachelor of Business Administration including the requirements of the major listed below. Accounting students must attain a 2.0 GPA in the major and a 2.0 cumulative GPA in order to graduate.

Major Requirements

Students must follow the Major Requirements and College Requirements current at the time of declaration. Students not continuously enrolled who have not been approved for a Leave of Absence or study elsewhere must follow University, College, and Major requirements current at the time of re-enrollment.

Requirements of Accounting Major

Code	Title	Credit Hours
ACCT 2521	Cost Accounting	3
ACCT 3511	Intermediate Accounting I	3
ACCT 3512	Intermediate Accounting II	3
ACCT 3526	Accounting Information Systems	3
ACCT 3531	Federal Taxes on Income	3
ACCT 3596	Auditing ¹	3
ACCT 4501 or ACCT 4502	Accounting Analytics Senior Seminar Strategic Financial Management Accounting	3
Select one of the following:		3
ACCT 3532	Topics in Taxation	
ACCT 3533	Advanced Financial Accounting	
ACCT 3534	Information Systems and Controls for Accounting Professionals	
ACCT 3580	Special Topics - Accounting	
ACCT 4501	Accounting Analytics Senior Seminar ²	
ACCT 4502	Strategic Financial Management Accounting ³	

Total Credit Hours **24**

1

Effective Fall 2018, ACCT 3526 is a prerequisite for ACCT 3596, and ACCT 3531 is a prerequisite for ACCT 4501. These changes affect all students regardless of catalog year.

2

If ACCT 4502 Strategic Financial Management Accounting is selected as the Accounting Capstone Course, students may select ACCT 4501 to satisfy the required accounting elective.

3

If ACCT 4501 Accounting Analytics Senior Seminar is selected as the Accounting Capstone Course, students may select ACCT 4502 to satisfy the required accounting elective.

Suggested Academic Plan

Bachelor of Business Administration in Accounting

Suggested Plan for New Students Starting in the 2023-2024 Academic Year

Please note that this plan is suggested only, ensuring prerequisites are met.

Year 1		Credit Hours
Fall		
STAT 1001	Quantitative Methods for Business I	3
ECON 1101	Macroeconomic Principles	3
HRM 1101	Leadership and Organizational Management	3
ENG 0802 or ENG 0812 or ENG 0902	Analytical Reading and Writing or Analytical Reading and Writing: ESL or Honors Writing About Literature	4
GenEd Breadth Course		3
Credit Hours		16
Spring		
STAT 1102	Quantitative Methods for Business II	4
ECON 1102	Microeconomic Principles	3
BA 1103	Legal and Ethical Reasoning in Business	3
IH 0851 or IH 0951	Intellectual Heritage I: The Good Life or Honors Intellectual Heritage I: The Good Life	3
GenEd Breadth Course		3
Credit Hours		16

Year 2		
Fall		
ACCT 2103	Financial and Managerial Accounting for Decision Making	4
STAT 2103	Statistical Business Analytics (waives GenEd Quantitative Literacy requirement)	4
MIS 2101	Digital Systems	3
IH 0852 or IH 0952	Intellectual Heritage II: The Common Good or Honors Intellectual Heritage II: The Common Good	3
GenEd Breadth Course		3
Credit Hours		17
Spring		
BA 2101	Professional Development Strategies	1
BA 2196	Business Communications	3
Select one of the following: ¹		3
BA 2501	Turning Numbers into Knowledge: Visualizing Data	
BA 2502	Business Analytics: Modern Data Science Techniques	
ACCT 2521	Cost Accounting	3
ACCT 3511	Intermediate Accounting I	3
GenEd Breadth Course		3
Credit Hours		16
Year 3		
Fall		
MKTG 2101	Marketing Management	3
RMI 2101	Introduction to Risk Management	3
FIN 3101	Financial Management	3
MSOM 3101	Operations Management	3
ACCT 3512	Intermediate Accounting II	3
Credit Hours		15
Spring		
ACCT 3526	Accounting Information Systems	3
Business Elective ²		3
GenEd Breadth Course		3
GenEd Breadth Course		3
Free Elective ³		3
Credit Hours		15
Year 4		
Fall		
BA 4102	Strategic Management	3
ACCT 3531	Federal Taxes on Income	3
ACCT 3596	Auditing	3
GenEd Breadth Course		3
Free Elective ⁴		3
Credit Hours		15
Spring		
ACCT 4501 or ACCT 4502	Accounting Analytics Senior Seminar or Strategic Financial Management Accounting	3
Select one of the following:		3
ACCT 3532	Topics in Taxation	
ACCT 3533	Advanced Financial Accounting	
ACCT 3534	Information Systems and Controls for Accounting Professionals ⁵	
ACCT 3580	Special Topics - Accounting	
ACCT 4501	Accounting Analytics Senior Seminar ⁶	
ACCT 4502	Strategic Financial Management Accounting ⁶	

Free Elective ⁵	3
Free Elective	3
Free Elective	2
Credit Hours	14
Total Credit Hours	124

1

Please check with your departmental advisor on which course is most appropriate for the major.

2

Because this major has six additional major credits (two classes), only three credits (one class) of business electives are needed to satisfy the upper-division foundation requirement. 2000-3999 electives can be selected from: ACCT, AS, BA, ECON, FIN, HRM, IB, LGLS, MIS, MKTG, RE, RMI, STAT, SCM, SGM. Please see your advisor for elective suggestions that match your career objectives.

3

Students pursuing CPA licensure are encouraged to take ACCT 3531 (if interested in tax specialization). Students pursuing CMA certification are encouraged to take ACCT 4502 (management accounting specialization).

4

Students pursuing CPA licensure are encouraged to take ACCT 3532 (if interested in tax specialization). Students pursuing CPA licensure are encouraged to take ACCT 3533 (if interested in business analysis and reporting specialization).

5

Students pursuing CPA licensure are encouraged to take ACCT 3534 (if interested in information and controls specialization).

6

Students who complete ACCT 4501 can take ACCT 4502 as an elective. Students who complete ACCT 4502 can take ACCT 4501 as an elective.