

Accounting, BBA

Learn more about the Bachelor of Business Administration in Accounting.

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<https://www.fox.temple.edu/departments/accounting/>

The program provides students with a broad general education and intensive study within the major as preparation for professional careers in public accounting, industry, consulting, government, and not-for-profit institutions.

The curriculum in accounting is designed to acquaint students with the conceptual framework and theory of accounting, transactional analysis, asset management, liabilities, owners' equity, and financial reporting. Cost analysis and control, accounting information systems, taxation, consolidated financial statements, and foreign operations also are covered, along with auditing techniques and an understanding of the ethical and performance standards of the profession.

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

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

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.

<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.

<https://www.imanet.org/cma-certification/taking-the-exam?ssopc=1>

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 in the charts 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://na.theiia.org/certification/CIA-Certification/Pages/Eligibility-Requirements.aspx>

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://na.theiia.org/certification/crma-certification/Pages/Eligibility-Requirements.aspx>

Online BBA Program

The Accounting major is available as an online BBA degree completion program designed for new and continuing students. Please visit the Online BBA web site for program and admission information.

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 ¹	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 ²	3
ACCT 4501 or ACCT 4502	Accounting Analytics Senior Seminar Strategic Financial Management Accounting	3
ACCT 3533	Advanced Financial Accounting ³	3

or ACCT 3532	Topics in Taxation	
Total Credit Hours		24

- ¹ ACCT 2521 replaces ACCT 2102 in the lower division foundation. This course is not calculated in the major GPA.
- ² 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.
- ³ Students may substitute ACCT 3533 with ACCT 3532 Topics in Taxation.

All accounting majors are waived from the college requirement of IB 3101 unless they add a second major or a minor. Please see an academic advisor to review this waiver further.

Suggested Academic Plan

Bachelor of Business Administration in Accounting

Requirements for New Students starting in the 2021-2022 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, 0812, or 0902	Analytical Reading and Writing [GW]	4
GenEd Breadth Course		3
Term Credit Hours		16
Spring		
STAT 1102	Quantitative Methods for Business II	4
ECON 1102	Microeconomic Principles	3
LGLS 1101	Legal Environment of Business	3
IH 0851 or 0951	Intellectual Heritage I: The Good Life [GY]	3
GenEd Breadth Course		3
Term Credit Hours		16
Year 2		
Fall		
STAT 2103	Statistical Business Analytics (waives GenEd Quantitative Literacy requirement)	4
ACCT 2101	Financial Accounting	3
MIS 2101	Digital Systems	3
IH 0852 or 0952	Intellectual Heritage II: The Common Good [GZ]	3
GenEd Breadth Course		3
Term Credit Hours		16
Spring		
MKTG 2101	Marketing Management	3
BA 2101	Professional Development Strategies	1
BA 2196	Business Communications [WI]	3
ACCT 2521	Cost Accounting	3
ACCT 3511	Intermediate Accounting I	3
GenEd Breadth Course		3
Term Credit Hours		16
Year 3		
Fall		
RMI 2101	Introduction to Risk Management	3
FIN 3101	Financial Management	3
MSOM 3101	Operations Management	3
BA 3102	Business Society and Ethics	3

ACCT 3512	Intermediate Accounting II	3
Term Credit Hours		15
Spring		
BA 3103	Integrative Business Applications	3
ACCT 3526	Accounting Information Systems	3
GenEd Breadth Course		3
GenEd Breadth Course		3
Free Elective		3
Term Credit Hours		15
Year 4		
Fall		
BA 4101	Global Business Policies	3
ACCT 3531	Federal Taxes on Income	3
ACCT 3596	Auditing [WI]	3
GenEd Breadth Course		3
Free Elective		3
Term Credit Hours		15
Spring		
Select one of the following:		3
ACCT 4501	Accounting Analytics Senior Seminar	
ACCT 4502	Strategic Financial Management Accounting	
Select one of the following:		3
ACCT 3532	Topics in Taxation	
ACCT 3533	Advanced Financial Accounting	
Free Elective		3
Free Elective		3
Free Elective		3
Term Credit Hours		15
Total Credit Hours:		124