

**Bachelor of Science in Accounting**  
**Transfer Curriculum Planning Guide and Baccalaureate Degree Plan**  
**Fayetteville State University**  
**(2026-2027)**

University College Core Curriculum (General Education - 38-40 Credits)	Transfer Course <sup>1</sup>	Cr.	FSU Equivalent
<b>Transitional Studies – University Studies (2 Credits)</b> <i>Select one option from (UNIV 101/102) or UNIV 110 or UNIV 111 or UNIV 112</i>	ACA 122	2	Waived with transfer of 30 credit hours <sup>2</sup>
<b>Transitional Studies – Life Skills (2 Credits)</b> <i>Select two credits from the following: ENTR 100 or FINC 100 or GEOG 110 or HEED 112 or HEED 113 or PEDU 101 or PEDU 107 or PEDU 112 or PEDU 120 or PEDU 122 or PEDU 130 or PEDU 132 or PEDU 140</i>	HEA 110 or any PEDU course	2	Waived with AA/AS, NOT with AAS/AGE <sup>2,3</sup>
<b>Communication Skills – Written Communication (3 Credits) – ENGL 110</b>	ENG 111	3	ENGL 110
<b>Information Literacy (3 Credits) – ENGL 120</b>	ENG 112	3	ENGL 120
<b>Communication Skills – Oral Communication (3 Credits)</b> <i>Select one from the following: BADM 215 or SPEE 200</i>	BUS 260 or COM 231	3	BADM 215 or SPEE 200
<b>Reasoning Skills – Critical Thinking (3 Credits)</b> <i>Select one from the following: PHIL 110 or PHIL 220</i>	HUM 115	3	Waived with transfer of 60 credit hours <sup>2</sup>
<b>Reasoning Skills – Quantitative Reasoning (3 Credits)</b> <i>Select one from the following: MATH 128</i>	MAT 123 or higher	4	MATH 123 or higher
<b>Scientific Literacy – Natural Sciences (7-8 Credits)<sup>4</sup></b> <i>Select from the following: ASTR 101/101L or ASTR 102/102L or ASTR 213 or ASTR 214 or BIOL 111/111L or BIOL 131/BIOL 131L or BIOL 150/150L or BIOL 160/160L or CHEM 105/105L or CHEM 106/106L or CHEM 141/141L or CHEM 161/161L or ENEC 201/201L or ENEC 202/202L or GEOG 200 or NSCI 111/111L or NSCI 121/121L or PHYS 115 or PHYS 116 or PHYS 125/125L or PHYS 126/126L</i>	Science course with lab	4	
	Science course with optional lab	3	Waived with AA, NOT with AS/AAS/AGE <sup>2</sup>
<b>Scientific Literacy – Social Sciences (3 Credits)</b> <i>CRJC 210 or ECON 211 or ECON 212 or GEOG 210 or HIST 212 or HIST 271 or POLI 200 or POLI 210 or POLI 220 or PSYC 210 or SOCI 210</i>	Social science elective	3	
<b>Humanities and Creative Arts (3 Credits)</b> <i>Select one from the following: ART 210 or COMM 220 or ENGL 220 or ENGL 223 or ENGL 240 or ENGL 250 or ENGL 253 or HIST 210 or HUMN 211 or HUMN 212 or HUMN 213 or HUMN 215 or MUSI 210 or MUSI 225 or MUSI 260 or PHIL 210 or RELI 215 or THEA 203</i>	Hum/Fine Arts elective	3	
<b>Global Literacy (3 Credits)<sup>5</sup></b> <i>Select one from the following: ANTH 210 or ART 150 or ART 215 or BADM 210 or CHIN 110 or CHIN 120 or ENGL 211 or ENGL 212 or FREN 110 or FREN 120 or GEOG 220 or HIST 110 or HIST 120 or HIST 270 or PHIL 211 or POLI 230 or SOCI 150 or SPAN 110 or SPAN 112 or SPAN 120 or SPAN 122 or SPAN 211 or THEA 242 or YORU 110 or YORU 120</i>	Foreign language or Global literacy course	3	Waived with AA/AS, NOT with AAS/AGE <sup>2</sup>
<b>Ethics and Civic Engagement (3 Credits)</b> <i>Select three credits from the following: BADM 220 or CRJC 203 or EDUC 211 or ENEC 210 or ENGL 225 or ENGL 232 or ENGL 233 or (ETCE 101/102/103) or ETCE 200 or GEOG 270 or HCM 200 or HIST 211 or PHIL 120 or PHIL 212 or PHIL 250 or PNUR 210 or POLI 150 or SPTM 210 or SWRK 220</i>	Ethics or civic engagement course	3	Waived with transfer of 60 credit hours <sup>2</sup>

**Notes**

- Course numbers are for the North Carolina Community College (NCCC) system.
- Students do not earn credit if any requirement is waived. All students must earn at least 120 credits to graduate.
- NCCC degrees: Associate in Arts (AA), Associate in Science (AS), Associate in Applied Science (AAS), Associate in General Education (AGE). Per NC Comprehensive Articulation Agreement, NCCC graduates with AA or AS have completed FSU general education requirements. Non-NCCC general education requirements are waived unless otherwise noted. NCCC general education courses not used for core may be applied to free electives or used to reach 120 credits.
- At least one Natural Science class must include a lab.
- Not required for students with 30 or more transfer credits from a foreign institution. Students do not earn credit if requirement is waived.

<b>Accounting Program Requirements (82 Credits)</b>	<b>Transfer Course</b>	<b>Cr.</b>	<b>FSU Equivalent</b>
<b>Business Courses (37 Credits)</b> <i>ACCT 211 and ACCT 212 and BADM 209 and ISBA 211 and BADM 216 and ECON 211 and FINC 311 and MGMT 311 and MGMT 335 and MGMT 470 and MKTG 311 and BADM 412</i>	ACC 120	3	ACCT 211
	ACC 121	3	ACCT 212
	BUS 115	3	BADM 209
	BUS 228	4	BADM 216
	BUS 225	3	FINC 311
	BUS 137	3	MGMT 311
	CIS 110	3	ISBA 211
	ECON 252	3	ECON 211
	MKT 120	3	MKTG 311
		3	MGMT 335
		3	MGMT 470
		3	BADM 412
	<b>Accounting Major Electives (9 Credits)</b> <i>Choose three (3) courses from the following: ACCT 301-499</i>		3
		3	
		3	
<b>Other Program Requirements (3 Credits)</b> <i>One of the following: ISBA 411 or ISBA 412</i>		3	
<b>Accounting Courses (18 Credits)</b> <i>ACCT 300 and ACCT 311 and ACCT 312 and ACCT 320 and ACCT 321 and ACCT 422</i>		3	ACCT 300
		3	ACCT 311
		3	ACCT 312
		3	ACCT 320
		3	ACCT 321
		3	ACCT 422
<b>Minor or Free Electives: (15 Credits)</b> <i>Any 100 or 200 level course</i>		3	
		3	
		3	
		3	
		3	
<b>Waived Core Requirements</b> <i>The credits in this area increase as requirements are waived without credit in the university core – typically 7 credits to equal 120 credits overall; add extra lines as needed.</i>			
<b>Total Credits</b>		120	
<b>Transfer Credits</b>			

**Other Program Requirements**

1 Students must earn a grade of at least “C” in the following courses: ACCT 211, ECON 211 or ECON 212, ISBA 211, BADM 215, and BADM 216 in accordance with the College of Business and Economics admission policy.

## Baccalaureate Degree Plan (A.A.)

This Plan illustrates how students from North Carolina community colleges can meet degree course requirements in four years. Courses and requirements in Year 1 and Year 2 are from the NC community college catalog. Courses and requirements in Year 3 and Year 4 are from the FSU catalog. Some courses listed below may be taken in an alternate order. Courses fulfilling requirements are listed on the previous pages. For information about prerequisites and other program requirements, consult the appropriate Catalog Program of Study and an advisor. Students should work with advisor to create and update an individual plan.

Year 1 Fall		
Requirement	Course	Cr
Academic Transition	ACA 122	1
English Composition	ENG 111	3
Natural Sciences		4
Critical Thinking		3
Math		4
Total:		15

Year 1 Spring		
Requirement	Course	Cr
Communications	COM 120 or COM 231	3
English Composition	ENG 112	3
Natural Sciences		4
Humanities/Fine Arts		3
Transitional Studies	ENTR 100 or FINC 100*	2
Total:		15

Year 2 Fall		
Requirement	Course	Cr
Natural Science Lab Optional		3
Required Business Courses	ISBA 211	3
Required Business Courses	ACCT 211	3
Required Business Courses	BADM 209	3
Required Business Courses	ECON 211	3
Total:		15

Year 2 Spring		
Requirement	Course	Cr
Oral Communication	BADM 215	3
Social/Behavioral Sciences	ECON 212	3
Ethics and Civic Engagement	BADM 220 or HCM 220*	3
Required Business Courses	BADM 216	4
Required Business Courses	ACCT 212	3
Total:		16

Year 3 Fall		
Requirement	Course	Cr
Intermediate Accounting I	ACCT 311	3
Principles of Finance	FINC 311	3
Prin. of Management	MGMT 311	3
Accounting Info Systems	ACCT 300	3
Federal/State Income Tax	ACCT 320	3
Total:		15

Year 3 Spring		
Requirement	Course	Cr
Intermediate Accounting II	ACCT 312	3
Cost Accounting	ACCT 321	3
Free Elective		3
Principles of Marketing	MKTG 311	3
Business Law	BADM 412	3
Total:		15

Year 4 Fall		
Requirement	Course	Cr
Operations Management	MGMT 335	3
Accounting Elective		3
Free Elective		3
Excel/Business Analytics	ISBA 411/412	3
Free Elective		3
Total:		15

Year 4 Spring		
Requirement	Course	Cr
Auditing	ACCT 422	3
Accounting Elective		3
Accounting Elective		3
Free Elective		3
Strategic Mgmt.	MGMT 470	3
Total:		15

### Notes

\* Indicates a course recommended by the program. Other courses listed under the requirement may be used.

**FREE ELECTIVE:** Students are encouraged to consult with their academic advisor in order to maximize the benefits of these electives.

**ACCT ELECTIVE:** ACCT 301-499

**Students must earn a grade of at least a "C" in all their 300 & 400 business courses to meet graduation requirements.**

**Students must earn a grade of at least "C" in the following courses: ACCT 211, ECON 211 or ECON 212, ISBA 211, BADM 215, and BADM 216 in accordance with the College of Business and Economics admission policy.**