East Central University

Harland C. Stonecipher School of Business

Accounting B.S. (001) | 4-Year Degree Plan

2026–2027 Catalog Year | 120 Credit Hours |

About This Plan: Recommended course sequence supporting timely graduation and proper prerequisite order. Actual selection may vary with transfer credits, placement, or scheduling. Meet with your advisor each semester. Does not replace an official degree audit.

Year 1 — Freshman (32 Credit Hours)

✓	Course	Course Name	Cr.
	Fall Semester		**16**
☐	BUS 1113	Foundations of Business[±]	3
☐	ENG 1113	Freshman Composition I[^]	3
☐	MATH 1613	Functions and Modeling[^]	3
☐	To be selected	Cultural & Aesthetic Awareness[^]	3
☐	MIS 1903	Computer Business Apps. [±]	3
☐	UNIV 1001	Tiger Connect (1st Year Exp.)[^]	1
	Spring Semester		**16**
☐	BUCOM 2013	Professional Speaking	4
☐	ENG 1213	Freshman Composition II[^]	3
☐	PS 1113	U.S. Government[^]	3
☐	To be selected	Science I w/ Lab[^1]	3
☐	To be selected	General Education Elective[^]	3

Year 2 — Sophomore (32 Credit Hours)

✓	Course	Course Name	Cr.
	Fall Semester		**16**
☐	ACCT 2103	Financial Accounting	3
☐	To be selected	Cultural & Aesthetic Awareness[^]	3
☐	ECON 2003	Principles of Macroeconomics	3
☐	HIST 2483/2493	U.S. History Survey[^]	3
☐	To be selected	Science II — Diff. Discipline[^1]	4
	Spring Semester		**16**
☐	ACCT 2203	Managerial Accounting	3
☐	BSEC 2603	Business & Econ. Statistics	3
☐	ECON 2013	Principles of Microeconomics	3
☐	MGMT 3013	Principles of Management	3
☐	To Be Selected	Elective Course (non-specified)	3
☐	To be selected	General Education Elective[^]	1

Year 3 — Junior (30 Credit Hours)

✓	Course	Course Name	Cr.
	Fall Semester		**15**
☐	ACCT 3303	Intermediate Accounting I (F)	3
☐	ACCT 3383	Federal Income Tax Accounting (F)	3
☐	BUCOM 3133	Written Business Communication	3
☐	MIS 3433	Management Information Systems	3
☐	MKTG 3313	Principles of Marketing	3
	Spring Semester		**15**
☐	ACCT 3203	Cost Accounting I (S)	3
☐	ACCT 3403	Intermediate Accounting II (S)	3
☐	BSEC 3103	Fundamentals of Data Analytics	3
☐	BUSLW 3213	Legal Environment of Business	3
☐	FIN 3113	Financial Management	3

Year 4 — Senior (26 Credit Hours)

✓	Course	Course Name	Cr.
	Fall Semester		**14**
☐	ACCT 3843	Accounting Information Systems (F)	3
☐	ACCT 4303	Advanced Accounting (F)	3
☐	ACCT 3413	Business Ethics for Accountants	3
☐	To Be Selected	Upper-Level ACCT course[2]	3
☐	To Be Selected	Elective Course (non-specified)	2
	Spring Semester		**12**
☐	ACCT 4503	Auditing (S)	3
☐	BUS 4303	Business Strategy & Policy	3
☐	To Be Selected	Upper-Level ACCT course[2]	3
☐	To Be Selected	Elective Course (non-specified)	3

Credit Hour Summary

Year 1: 32 hours | Year 2: 32 hours | Year 3: 30 hours | Year 4: 26 hours | Total: 120 hours | Min. Core GPA: 2.25 | 30 hours req. at ECU

If Science II is taken without a lab (3 credit hours), one additional General Education elective credit hour is required to maintain the 120-hour total.

ECU Mission: *To prepare students for tomorrow's world through a dynamic & diverse learning experience.*

Updated: 07/16/2026

General Education Outcomes

Outcome	Covered by Named Courses on This Plan
C — Communication	BUS 1113, ENG 1113, MIS 1903, UNIV 1001
CT — Critical Thinking	MATH 1613, FIN 1113, PS 1113, ECON 2003, HIST 2483/2493, ENTR 3103
IL — Information Literacy	ENG 1213
IKC — Intercultural Knowledge	*Must be satisfied by a "To Be Selected" course*
GC — Global Citizenship	*Must be satisfied by a "To Be Selected" course*

Notes and Key

Topic	Detail
^ and ± Symbols	^ fulfills a Gen Ed requirement. ± counts toward both degree and Gen Ed (max 12 hours). At least one course per SLO (C, CT, IL, IKC, GC) required.
Note 1 — Science	Two science courses from two different disciplines are required (8 credit hours total), each including a lab. If Science II is taken without a lab (3 credit hours), one additional General Education elective credit hour must be selected to reach the 120-hour graduation requirement. Approved disciplines: BIOL, CHEM, EHS, GEOG, and PHYS. Consult your advisor.
Note 2 — Accounting electives	Approved upper-level accounting options include: ACCT 3423 Community Tax Preparations, ACCT 3453 Advanced Computer Accounting Applications, ACCT 3713 Governmental & Non-Profit Accounting, ACCT 4123 Skills for Accounting Research, ACCT 4203 Advanced Cost Accounting, ACCT 4353 Oil and Gas Accounting, ACCT 4453 Short-Term Financial Management, ACCT 4621-3 Internship in Accounting, ACCT 4981-4 Seminar in Accounting, and/or ACCT 4991-4 Individual Study in Accounting.
BUS 4303 Requirement	Business Strategy and Policy must be taken in the final semester of the senior year. Prerequisites: BUCOM 3133, BUSLW 3213, MGMT 3013, MKTG 3313, and FIN 3113.
Minimum GPA	A cumulative GPA of 2.25 or higher in required courses is needed for graduation. Several courses require a grade of C or better to satisfy prerequisites for the next course in sequence — confirm requirements with your advisor.
Degree Requirements	120 credit hours total required for graduation. At least 40 hours must be upper-level (3000/4000-level) courses. At least 60 hours must be from a senior-level institution. At least 30 hours must be completed at East Central University.
Non-Business Hours	Majors must take at least 40% (48 hours) in non-business coursework. BUCOM 2013, BUCOM 3133, ECON 2003, ECON 2013, FIN 1113, and MIS 1903 qualify as non-business.
(F) and (S)	Courses marked with a (F) are only offered during the fall semesters; those with a (S) are only offered during the spring semester.