

ACCOUNTING & INFORMATION SYSTEMS MAJOR WITH ACCOUNTING & AUDITING OPTION

Code	Title	Credits
Degree Core Requirements		
ACIS 2116	Principles of Accounting ^{1,2}	3
BIT 3414	Operations and Supply Chain Management ²	3
FIN 3104	Introduction to Finance ²	3
FIN 3054	Legal and Ethical Environment of Business ²	3
HTM 2314	Introduction to International Business ²	3
or MGT 2314	Introduction to International Business	
MGT 4394	Strategic Management ²	3
MKTG 3104	Marketing Management ²	3
Subtotal		21
Major Requirements		
ACIS 1104	Careers in Accounting and Information Systems	1
ACIS 1504	Introduction to Business Analytics and Business Intelligence ^{1,2}	3
ACIS 2115	Principles of Accounting ^{1,2}	3
ACIS 2504	Introduction to Accounting Analytics	3
ACIS 3504	Accounting Systems and Controls ⁴	3
ACIS 3314	Tax Impact on Decisions	3
ACIS 4214	Cost Planning and Control ⁴	3
ACIS 4414	Financial Statement Auditing	3
MGT 1104	Foundations of Business ²	3
MGT 3404	Principles of Management ²	3
SOC 1004	Introductory Sociology ⁷	3
Subtotal		31
Option Required Courses		
ACIS 3115	Intermediate Financial Accounting ⁴	3
ACIS 3116	Intermediate Financial Accounting	3
ACIS 4114	Advanced Financial Accounting	3
ACIS 4654	Accounting Analytics ⁴	3
ACIS 4664	Environmental, Social, and Governance Accounting	3
FIN 3134	Financial Analytics	3
ACIS Restricted Elective ^{5,6}		3
ACIS Restricted Elective ^{5,6}		3
Subtotal		24
Free Electives		
ACIS Restricted Elective or Free Elective ^{5,6}		3
ACIS Restricted Elective or Free Elective ^{5,6}		3
Subtotal		6
Pathways to General Education		
<i>Pathways Concept 1 - Discourse</i>		
ENGL 1105	First-Year Writing (1F) ³	3
or COMM 1015	Communication Skills	
ENGL 1106	First-Year Writing (1F) ³	3
or COMM 1016	Communication Skills	

COMM 2004	Public Speaking (or Advanced/Applied Discourse; 1A) ³	3
<i>Pathways Concept 2 - Critical Thinking in the Humanities</i>		
Select 6 credits in Pathway 2 (https://catalog.vt.edu/course-search/?attrs_pathways=attrs_pathways_G02)		6
<i>Pathways Concept 3 - Reasoning in the Social Sciences</i>		
ECON 2005	Principles of Economics ^{1,2}	3
ECON 2006	Principles of Economics ^{1,2}	3
<i>Pathways Concept 4 - Reasoning in the Natural Sciences</i>		
Select 6 credits in Pathway 4 (https://catalog.vt.edu/course-search/?attrs_pathways=attrs_pathways_G04)		6
<i>Pathways Concept 5 - Quantitative and Computational Thinking</i>		
MATH 1524	Business Calculus (5F) ^{1,2}	4
BIT 2405	Introduction to Business Statistics, Analytics, and Modeling (5F) ^{1,2}	3
BIT 2406	Introduction to Business Statistics, Analytics, and Modeling (5A) ^{1,2}	3
<i>Pathways Concept 6 - Critique and Practice in Design and the Arts</i>		
Select 3 credits in Pathway 6a (https://catalog.vt.edu/course-search/?attrs_pathways=attrs_pathways_G06A)		3
ACIS 4544	Applied Accounting Analytics (or other Critique & Practice in Design; 6D) ⁶	3
<i>Pathways Concept 7 - Critical Analysis of Identity and Equity in the United States</i>		
Pathway 7 (https://catalog.vt.edu/course-search/?attrs_pathways=attrs_pathways_G07) fulfilled by completing SOC 1004 ⁷		
Subtotal		43
Total Credits		125

¹ **Policy 91:** Pamplin students in a business degree program must complete eight business courses (ACIS 1504, MATH 1524, ACIS 2115, ACIS 2116, BIT 2405, BIT 2406, and ECON 2005, ECON 2006) with a grade of C- or higher by 72 attempted credit hours (or 90 attempted credit hours for students with more than 18 transfer credits). Students who have not met the requirements will be notified upon reaching 72 (or 90) credit hours that they must complete the missing course(s) in the next term(s) of enrollment. Failure to do so may result in the student's dismissal from the business degree program. This policy is strictly enforced.

² **Pamplin COB Graduation Requirement:** Students must achieve a grade of C- or higher in select business courses (ACIS 1504, MATH 1524, ACIS 2115, ACIS 2116, BIT 2405, BIT 2406, ECON 2005, ECON 2006, MGT 1104, HTM 2314/MGT 2314, MGT 3404, MKTG 3104, FIN 3104, FIN 3054, BIT 3414, and MGT 4394).

³ **COMM 2004:** Public Speaking is required for all ACIS students who did not take COMM 1015-COMM 1016 Communication Skills. If ENGL 1105-ENGL 1106 taken, COMM 2004 will satisfy advanced/applied discourse requirement. If COMM 1015-1016 taken, student may choose any approved advanced/applied discourse class.

⁴ **ACIS Department Graduation Requirement:** In order to graduate, students must earn a grade of C- or higher in ACIS 3115, ACIS 3504, ACIS 4214, and ACIS 4654. In addition, students must have an overall GPA of 2.0 or higher and an in-major GPA of 2.0 or higher to graduate. Courses used to calculate the in-major GPA include all ACIS 3000-level or above except ACIS 4194 and ACIS 4344.

5 ACIS Restricted Electives: All ACIS 3000-level or above courses, except ACIS 4194 and ACIS 4344, may be counted as an ACIS restricted elective.

- ACIS 3554 Networks, Telecommunications and Security
- ACIS 4024 Information Systems Audit and Control
- ACIS 4124 Governmental and Nonprofit Accounting**
- ACIS 4364 Taxation of Business Operations**
- ACIS 4444 Forensic Accounting**
- ACIS 4544 Applied Accounting Analytics**
- ACIS 4684 Information Systems Security and Assurance

****Students planning to sit for the CPA exam are strongly encouraged to take ACIS 4124, ACIS 4364, ACIS 4444, and ACIS 4544.** For additional recommendations, see <https://acis.pamplin.vt.edu/student-resources/cpa.html>.

6 ACIS 4544 Recommendation: Applied Accounting Analytics (ACIS 4544) is suggested, but not required for Pathway 6D Critique & Practice in Design. If another course is used to fulfill Pathway 6D, ACIS 4544 could be taken as an ACIS restricted elective. ACIS 4544 cannot be used to fulfill Pathway 6D and an elective because total credit hours would fall short of the 125 credit requirement.

7 SOC 1004 Major Requirement: Students may use PSYC 1004 Introductory Psychology to satisfy this requirement if they meet the Pathway 7 Critical Analysis of Identity & Equity in the U.S. requirement with a different required course, such as a Pathways 2 or 4 course that double-counts as Pathways 7.

Satisfactory Progress Towards Degree Requirements

- University policy requires a student to make satisfactory academic progress towards a degree in order to remain enrolled at the institution. Students are responsible for reading and understanding Policy 91 in accordance with Pamplin policies <http://pampl.in/policy91> (<http://pampl.in/policy91/>).
- Pamplin students in a business degree program must complete eight business courses (ACIS 1504, MATH 1524, ACIS 2115, ACIS 2116, BIT 2405, BIT 2406, and ECON 2005, ECON 2006) with a grade of C- or higher by 72 attempted credit hour (or 90 attempted credit hours for students with more than 18 transfer credits). Students who have not met the requirements will be notified upon reaching 72 (or 90) credit hours that they must complete the missing course(s) in the next term(s) of enrollment. Failure to do so may result in the student's dismissal from the business degree program. This policy is strictly enforced.

Graduation Requirements

- A total of **125 credit hours** is required for graduation. Any exceptions to this curriculum must be approved by the student's department head and Associate Dean for Pamplin Undergraduate Programs.
- **Prerequisites:** Students are responsible for ensuring they have met necessary prerequisites and corequisites for all courses. Please refer to Undergraduate Catalog or academic advisor.
- **Overall and In-Major GPA:** Students must have an overall GPA of 2.0 or higher and an in-major GPA of 2.0 or higher to graduate. Courses used to calculate the in-major GPA include all ACIS 3000-level or above except ACIS 4194 and ACIS 4344.
- **Pamplin COB Graduation Requirement:** Students must achieve a grade of C- or higher in select business

courses (ACIS 1504, MATH 1524, ACIS 2115, ACIS 2116, BIT 2405, BIT 2406, ECON 2005, and MGT 4394).

- **ACIS Department Graduation Requirement:** In order to graduate, students must earn a grade of C- or higher in ACIS 3115, ACIS 3504, ACIS 4214, and ACIS 4654.
- **Course Offerings:** Not all ACIS courses are offered every semester; some are fall only, some are spring only. Please refer to the Tentative Course Offerings <https://acis.pamplin.vt.edu/academic-programs/courses---plans-of-study/TentOff.html>.
- **Transferring Courses:** Requirements and procedures for transferring courses <http://pampl.in/transfercreditsteps> (<http://pampl.in/transfercreditsteps/>). All 3000-4000 level ACIS courses must be taken at Virginia Tech.
- **ACIS Master's:** Students interested in earning a Master's degree in Accounting and Information Systems are strongly encouraged to apply into our 152-Hour Program [bachelor's/master's program]. Students should apply into the 152-Hour Program in the semester in which they have taken or are enrolled in ACIS 3115, ACIS 3116, and ACIS 3504 and have no more than 2 semesters remaining to complete the undergraduate degree requirements. Please contact the ACIS Department for additional information. Students who have been accepted to the 152-hour program may double count one 5000-level ACIS course if a B or higher is earned while in the 152-hour program. Must have MACIS advisor approval.
- **CPA Exam Preparation:** Students planning to take the CPA Exam in VA are required to have a bachelor's degree with an accounting concentration or equivalent and at least 120 semester credit hours (SCH). An accounting concentration or equivalent is comprised of 24 SCH of upper-level accounting coursework and 24 SCH of business coursework. 150 SCH are ultimately required for CPA licensure. The best preparation is to obtain a master's degree. The serious CPA exam candidate should take a reputable CPA review course. Students who plan to take the CPA Exam and/or be licensed as CPAs in states other than VA should be aware that some states have education requirements that differ from VA (consult the state board of accountancy of interest). Students should also be aware that state education requirements may change due to the adoption of the new CPA licensure model effective January 2024. For more details, see <https://acis.pamplin.vt.edu/student-resources/cpa.html>.
- **Other Professional Certifications:** Students planning to take the Certified Management Accountant (CMA), Certified Internal Auditor (CIA), or Certified Information Systems Auditor (CISA) exams should talk with the ACIS Department about specific requirements for these certifications.

Foreign Language Requirement

Students who did not successfully complete at least two years of a single foreign, classical, or sign language during high school must successfully complete six credit hours of a single foreign, classical, or sign language at the college level. Courses taken to meet this requirement may not count towards the minimum credit hours required for graduation. Please refer to the Undergraduate Catalog for details.

First Year		Credits
Fall Semester		
ACIS 1504	Introduction to Business Analytics and Business Intelligence ^{1,2}	3
MGT 1104	Foundations of Business ²	3
ENGL 1105 or COMM 1015	First-Year Writing ³ or Communication Skills	3
MATH 1524	Business Calculus ^{1,2}	4

Critical Thinking in the Humanities	3
Credits	16
Spring Semester	
ACIS 1104 Careers in Accounting and Information Systems	1
ACIS 2115 Principles of Accounting ^{1,2}	3
BIT 2405 Introduction to Business Statistics, Analytics, and Modeling ^{1,2}	3
HTM 2314 or MGT 2314 Introduction to International Business ² or Introduction to International Business	3
ECON 2005 Principles of Economics ^{1,2}	3
ENGL 1106 or COMM 1016 First-Year Writing ³ or Communication Skills	3
Credits	16
Second Year	
Fall Semester	
ACIS 2116 Principles of Accounting ^{1,2}	3
ACIS 2504 Introduction to Accounting Analytics	3
BIT 2406 Introduction to Business Statistics, Analytics, and Modeling ^{1,2}	3
ECON 2006 Principles of Economics ^{1,2}	3
Critical Thinking in the Humanities	3
Reasoning in the Natural Sciences	3
Credits	18
Spring Semester	
ACIS 3115 Intermediate Financial Accounting ⁴	3
ACIS 3504 Accounting Systems and Controls ⁴	3
SOC 1004 Introductory Sociology ⁷	3
Critique & Practice in the Arts	3
Reasoning in the Natural Sciences	3
Credits	15
Third Year	
Fall Semester	
ACIS 3116 Intermediate Financial Accounting	3
ACIS 4414 Financial Statement Auditing	3
ACIS Restricted Elective or Free Elective ^{5,6}	3
BIT 3414 Operations and Supply Chain Management ²	3
FIN 3104 Introduction to Finance ²	3
Credits	15
Spring Semester	
ACIS 3314 Tax Impact on Decisions	3
FIN 3134 Financial Analytics	3
MGT 3404 Principles of Management ²	3
MKTG 3104 Marketing Management ²	3
COMM 2004 Public Speaking (or Advanced/Applied Discourse; 1A) ³	3
Credits	15
Fourth Year	
Fall Semester	
ACIS 4114 Advanced Financial Accounting	3
ACIS 4214 Cost Planning and Control ⁴	3
ACIS 4654 Accounting Analytics ⁴	3
ACIS Restricted Elective ^{5,6}	3
FIN 3054 Legal and Ethical Environment of Business ²	3
Credits	15
Spring Semester	
ACIS 4544 Applied Accounting Analytics (or other Critique & Practice in Design; 6D) ⁶	3
ACIS 4664 Environmental, Social, and Governance Accounting	3
ACIS Restricted Elective ^{5,6}	3
ACIS Restricted Elective or Free Elective ^{5,6}	3

MGT 4394 Strategic Management ²	3
Credits	15
Total Credits	125

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