

**Western Michigan University - Universidad Iberoamericana
Dual Degree Program
Addendum "A"**

Accountancy Major: 33 credits

****Please be advised that all ACTY courses must be completed with grades as indicated**

****Please be advised that a "C" average is required in major.**

Pre-requisites: 6 credits MUST HAVE "CB" grade or better

ACTY 2100 - Principles of Accounting I Credits: 3 hours

ACTY 2110 - Principles of Accounting II Credits: 3 hours

Required Courses: 18 credits

ACTY 3100 - Financial Accounting I Credits: 3 hours (Grade "C" or better)

ACTY 3110 - Financial Accounting II Credits: 3 hours (Grade "C" or better)

ACTY 3130 - Accounting Information Systems Credits: 3 hours (Grade "C" or better)

ACTY 3220 - Managerial Accounting - Concepts and Practices Credits: 3 hours (Grade "CB" or better)

ACTY 3240 - Introductory Tax Accounting Credits: 3 hours (Grade "CB" or Better)

ACTY 4160 - Auditing Credits: 3 hours (Grade "C" or better)

Elective Courses: 6 credits MUST HAVE "CB" grade or better

Select two additional courses from the following:

ACTY 4110 - Advanced Accounting Credits: 3 hours

ACTY 4140 - Governmental and Nonprofit Accounting Credits: 3 hours

ACTY 4220 - Cost Accounting - Theory and Practice Credits: 3 hours

ACTY 4240 - Advanced Tax Accounting Credits: 3 hours

Ethics Requirement: 3 credits One of the following courses must be taken as part of the 90 hours outside of accountancy:

PHIL 4100 - Professional Ethics Credits: 3 hours

MGMT 4040 - Business and Society Credits: 3 hours

LAW 4870 - Accounting Ethics and Legal Liability Credits: 3 hours

Courses taken at UNIBE:

ACTY 2100

ACTY 2110

ACTY 3220

Advanced Economics - Applied Macroeconomics

Schedule at WMU (Follows all required pre-requisite sequencing):

****Must take at least 30 credit hours at WMU**

1st semester: (Summer I)

ACTY 3100

CIS 2700 or ACTY 3240, alternating years

Gen Ed area II (3000-level), III (3000-level) or VI

2nd Semester: (Summer II)

ACTY 3110

CIS 2700 or ACTY 3240, alternating years

Gen Ed area II (3000-level), III (3000-level) or VI

3rd Semester: (Fall)

ACTY 3130

ACTY 4110

ACTY 4220

BCM 3700

Gen Ed area II (3000-level), III (3000-level) or VI

4th Semester: (Spring)

Acty Ethics Requirement

ACTY 4140

ACTY 4160

ACTY 4240

BUS 4500

5th semester: (Summer I)

BUS 4750

