



ASSOCIATE OF ARTS IN BUSINESS



CATALOG YEAR:
2026-27

BACHELOR OF SCIENCE IN ACCOUNTING

CREDITS	MONTGOMERY COLLEGE Requirements for Associate's Degree	FROSTBURG STATE UNIVERSITY Requirements for Bachelor's Degree
3	ENGL 101 - Introduction to College Writing *	ENGL 195 Lower-level Elective
3	MATH 120 Survey of College Mathematics (MATF) **	MATH 118 Applied Mathematics for Business
3	BSAD 101 Introduction to Business	BUAD 100 Introduction to Business
3	CMAP 120 Introduction to Computer Applications or CMSC 110 Computer Concepts	COSC 220 Software Applications for Business or COSC 100 Introduction to Computer Science
3	Introduction to Sociology (BSSD) ** †	SOCI 100 Introduction to Sociology
3	ENGL 102 Critical Reading, Writing and Research (ENGF)	ENGL 101 First-Year Composition
3	MATH 117 Elements of Statistics or BSAD 210 Statistics for Business and Economics	MATH 109 Probability and Statistics
3	COMM 108 Foundations of Human Communication or COMM 112 Business and Professional Speech Communication (GEIR)	STCO 102 Introduction to Strategic Communication or 122 Public Speaking
3	ARTT 127 Art Appreciation (Art in Culture) (ARTD) **	ART 100 Art Appreciation
4	BIOL 101 General Biology (NSLD) **	BIOL 149 General Biology I
4	ACCT 221 Accounting I	ACCT 211 Financial Accounting
3	ECON 201 Principles of Economics I (BSSD) †	ECON 201 Principles of Macroeconomics
3	PHIL 101 Introduction to Philosophy (HUMD) **	PHIL 101 Introduction to Philosophy
3	MGMT 201 Business Law	BLAW 291 Legal Environment of Business
4	ACCT 222 Accounting II	ACCT 212 Managerial Accounting
3	ECON 202 Principles of Economics II	ECON 202 Principles of Microeconomics
3	NUTR 101 Intro to Nutrition (NSND) **	EXSS 200 Principles of Nutrition
3	HIST 114 The World in the 20th Century (GEIR) **	HIST 100 Contemporary World History
3	MGMT 101 Principles of Management **	MGMT 251 Knowledge and Application of Management Skills
66	TOTAL CREDITS TRANSFERRED	
REMAINING FROSTBURG STATE UNIVERSITY DEGREE REQUIREMENTS RECOMMENDED SEQUENCE UPON TRANSFER WITH ASSOCIATE'S DEGREE		
Semester 1		
	MGMT 200 Introduction to Data Analytics	3
	ACCT 311 Intermediate Accounting I	3
	MKTG 261 Principles of Marketing	3
	MGMT 355 Operations and Supply Chain Management	3
	MGMT 356 Leadership and Power in Global Organizations	3
Semester 2		
	ACCT 312 Intermediate Accounting II	3
	FINA 370 Corporate Finance	3
	MGMT 405 Corporate Social Responsibility & Moral Reasoning within Organizations	3
	ENGL 330 Business Writing	3
	ACCT 315 Cost Accounting	3
Semester 3		
	ACCT 313 Intermediate Accounting III	3
	ACCT 305 Accounting Systems	3
	ACCT 420 Tax	3
	Accounting Elective 1 of 2 ^	3
	General Elective	3
Semester 4		
	ACCT 325 Auditing	3
	ACCT 401 Advanced Financial Accounting	3
	MGMT 485 Strategic Management	3
	Accounting Elective 2 of 2 ^	3
	General Elective	3
TOTAL CREDITS REMAINING AT FROSTBURG STATE UNIVERSITY		60

MONTGOMERY COLLEGE NOTES

* ENGL 101/ENGL 101A, if needed for ENGL 102, or MUSC Elective.

** One of multiple course options possible to meet this requirement. Students should consult with their advisor on course selection and visit ARTSYS to view all possible course options for this category.

† Behavioral and Social Science Distribution (BSSD) courses must come from different disciplines.

FROSTBURG STATE UNIVERSITY NOTES

^ Earn at least 6 hours from ACCT