

An accounting education can lead to a highly respected and rewarding career. Accountants routinely earn incomes that are in the top 5 percent of the community in which they may live. If you elect to major in Accountancy, you may prepare yourself for a variety of careers in industry, government, not-for-profit organizations, and public accounting. Many accountants are self-employed and operate their own business.

The Accountancy program at Ferris is a professional, career-oriented course of study. Classes are offered which allow students to design their degree to fit their particular interests. Our graduates qualify to take professional accounting examinations such as Certified Public Accountant (CPA), Certified Internal Auditor (CIA), Certified Management Accountant (CMA), and Certified Fraud Examiner (CFE). Our faculty bring to the classroom relevant academic and real-world experience along with a spectrum of licensures in these areas. Whatever the course of instruction, employers laud the extensive level of preparation our graduates bring to the workplace.

Of increasing interest are our dual degrees (e.g. Accounting/CIS, and Accounting/Finance); demanding in nature, but producing highly sought-after graduates. For those considering the CPA, our bachelor's degree covers all of the content required to sit for the examination. In addition, we offer several minors and concentrations tailored to individual areas of interest which can also be used to fulfill the 150 hour educational requirements. For more information on career opportunities in this field, visit [bls.gov](http://bls.gov) and enter "occupational outlook" in the search engine.

### Course Requirements

#### Communication Competency

FSU Course	FSU Course Title	FSU Cr. Hrs.	DC Equiv.	DC Course Title	DC Cr. Hrs.
COMM 121	Fundamentals of Public Speaking	3	COM 112 or COM 112C or COM 112 H	Fundamentals of Oral Communications	4
ENGL 150	English I	3	ENG 111 or ENG 111A or ENG 111C or ENG 111H	College Composition I or Writing Methods/College Comp. I or Writing Methods/College Comp. I or College Composition 1-Honors	4
ENGL 250	English II	3	ENG 112 or ENG 112A or ENG 112H or ENG 211 or ENG 211H	College Composition II or Writing Methods/College Comp II or College Composition II-Honors or Advanced Composition or Advanced Composition-Honors	4
ENGL 325	Advanced Business Writing	3	No Equivalent	No Equivalent	No Equivalent

#### Quantitative Literacy

FSU Course	FSU Course Title	FSU Cr. Hrs.	DC Equiv.	DC Course Title	DC Cr. Hrs.
MATH 114	Quantitative Reasoning for Pro 2 (MATH 115 is not a substitution for this course)	4	No Equivalent	No Equivalent	No Equivalent

#### Natural Sciences Competency - one course with lab

FSU Course	FSU Course Title	FSU Cr. Hrs.	DC Equiv.	DC Course Title	DC Cr. Hrs.
Varies	FSU General Education – Natural Sciences Electives	6	Varies	Varies	Varies

#### Self and Society Competency

FSU Course	FSU Course Title	FSU Cr. Hrs.	DC Equiv.	DC Course Title	DC Cr. Hrs.
ECON 221	Principles of Macroeconomics	3	ECN 221	Macroeconomics	3
ECON 222	Principles of Microeconomics	3	ECN 222	Microeconomics	3
Varies	FSU General Education – Self and Society Non-Economics Elective	3	Varies	Varies	Varies

#### Culture Competency - Minimum 9 Credits from two different disciplines with one 200 level or higher

FSU Course	FSU Course Title	FSU Cr. Hrs.	DC Equiv.	DC Course Title	DC Cr. Hrs.
Varies	FSU General Education – Culture Electives	9	Varies	Varies	Varies

**Additional General Education Requirements**

FSU Course	FSU Course Title	FSU Cr. Hrs.	DC Equiv.	DC Course Title	DC Cr. Hrs.
COMM 221 or COMM 251 or COMM 332 or COMM 336	Small Group Decision Making or Argumentation and Debate or Persuasive Speaking or Technical and Professional Presentation	3	COM 214 or COM 214W or No Equivalent	Small Group Communication or No Equivalent	3

Accountancy degree students must complete 43 General Education credits to meet College of Business and University Requirements.

Please refer to FSU's General Education Requirements at: <http://www.ferris.edu/htmls/academics/gened/index.htm>

**Business Core Requirements – 30 Credits Required (these courses ARE used in the core 2.0 GPA requirement)**

FSU Course	FSU Course Title	FSU Cr. Hrs.	DC Equiv.	DC Course Title	DC Cr. Hrs.
ACCT 201	Principles of Financial Accounting	3	ACC 211	Principles of Accounting I	4
ACCT 202	Principles of Managerial Accounting	3	ACC 212	Principles of Accounting II	4
STQM 260	Introduction to Statistics	3	MTH 208	Elementary Statistics	4
MGMT 301	Applied Management	3	MGT 245	Principles of Management	3
BLAW 321	Contracts and Sales	3	No Equivalent	No Equivalent	No Equivalent
MKTG 321	Principles of Marketing	3	MGT 243	Principles of Marketing	3
ISYS 321	Business Information Systems	3	No Equivalent	No Equivalent	No Equivalent
FINC 322	Financial Management 1	3	No Equivalent	No Equivalent	No Equivalent
MGMT 370	Quality-Operations Management	3	No Equivalent	No Equivalent	No Equivalent
BUSN 499	Integrating Experience	3	No Equivalent	No Equivalent	No Equivalent

**Accountancy Common Core Requirements - 18 Credits Required (these courses ARE used to calculate the major requirement)**

FSU Course	FSU Course Title	FSU Cr. Hrs.	DC Equiv.	DC Course Title	DC Cr. Hrs.
ACCT 310	Intermediate Accounting 1	3	ACC 227	Intermediate Accounting I	4
ACCT 312	Intermediate Accounting 2	3	ACC 228	Intermediate Accounting II	4
ACCT 321	Cost Accounting 1	3	No Equivalent	No Equivalent	No Equivalent
ACCT 350	Federal Income Tax/Individual	3	No Equivalent	No Equivalent	No Equivalent
ACCT 431	Accounting Systems and Controls 1	3	No Equivalent	No Equivalent	No Equivalent
ACCT 441	Auditing 1	3	No Equivalent	No Equivalent	No Equivalent

**Directed Electives – 18 Credits Required (Advisor Approval) (Choose Six)**

FSU Course	FSU Course Title	FSU Cr. Hrs.	DC Equiv.	DC Course Title	DC Cr. Hrs.
BLAW 322	Commercial Law Transactions	3	No Equivalent	No Equivalent	No Equivalent
ACCT 322	Advanced Managerial Accounting	3	No Equivalent	No Equivalent	No Equivalent
ACCT 370	Forensic Accounting	3	No Equivalent	No Equivalent	No Equivalent
ACCT 410	Advanced Financial Accounting 1	3	No Equivalent	No Equivalent	No Equivalent
ACCT 412	Advanced Financial Accounting 2	3	No Equivalent	No Equivalent	No Equivalent
ACCT 414	Financial Accounting Theory	3	No Equivalent	No Equivalent	No Equivalent
ACCT 450	Federal Income Tax/Corporate	3	No Equivalent	No Equivalent	No Equivalent
ACCT 461	Governmental Accounting	3	No Equivalent	No Equivalent	No Equivalent
	Business Elective – 300 Level	3	No Equivalent	No Equivalent	No Equivalent
	Business Elective – 300 Level	3	No Equivalent	No Equivalent	No Equivalent
	Free Elective	3	No Equivalent	No Equivalent	No Equivalent

**Additional Requirements – 12 Credits Required**

FSU Course	FSU Course Title	FSU Cr. Hrs.	DC Equiv.	DC Course Title	DC Cr. Hrs.
ISYS 105	Introduction Micro Systems – Software	3	No Equivalent	No Equivalent	No Equivalent
	Free Elective	2-3	No Equivalent	No Equivalent	No Equivalent
	Free Elective	3	No Equivalent	No Equivalent	No Equivalent
	Free Elective – Internship Highly Recommended	3	No Equivalent	No Equivalent	No Equivalent

**Total Credits Required for Degree:** 120

**Program Contact Information:**

**Main Campus, Big Rapids**

**College of Business**

(800) 433-7747 | (231) 591-2420 | [cob@ferris.edu](mailto:cob@ferris.edu)

**Ferris Online**

(800) 562-9130 | (231) 591-2340 | [ferrisonline@ferris.edu](mailto:ferrisonline@ferris.edu)

[www.ferris.edu/transfer](http://www.ferris.edu/transfer)

**Ferris State University and Delta College – Accountancy – Transfer Guide**

Effective Fall 2017

*Ferris State University is an equal opportunity institution. For information on the University's Policy on Non-Discrimination, visit [ferris.edu/non-discrimination](http://ferris.edu/non-discrimination).*

## Delivery Locations

This degree and the Ferris courses are offered at the following locations:

- Ferris State University, Big Rapids Campus, Big Rapids MI
- Select courses may be delivered online and/or in a mixed delivery format (i.e. a mix of online and face-to-face instruction at the Ferris Main Campus or at an off-campus location)

## General Admission Criteria

### New Students SAT Scores

- 2.5 High School GPA (on a 4.0 scale)
- Two of the Three Criteria:
  - SAT ERW score of 450 or higher
  - SAT Math score of 500 or higher. Placement in MATH 109/110 will be considered (SAT MATH score of 480 or higher).
  - SAT Composite of 900 or higher

### New Students ACT Scores

- 2.5 High School GPA (on a 4.0 scale)
- Two of the Three Criteria:
  - ACT English score of 16 or higher
  - ACT Math score of 19 or higher
  - ACT Reading score of 19 or higher

### Transfer Students

- Combined college or university GPA of 2.35 (on a 4.0 scale) from all institutions attended. GPA based on completion of 12 credit hours or more. Developmental courses will not be considered in computing the GPA requirement.
- Transfer equivalency for FSU ENGL 150 or placement during the first semester at FSU which would require an ACT English score of 16 or higher; or SAT ERW score of 450 or higher; or Accuplacer English score of 6 or higher.
- Transfer equivalency for FSU MATH 114/115 or placement during the first semester at FSU which would require an ACT MATH score of 19 or higher; SAT MATH of 500 or higher; or Accuplacer Math scores: Elementary Algebra score 75 or higher and College Level Math 0-49.

## Advising Notes

It is recommended that potential applicants meet with an advisor to review the degree, course schedule, and have any questions answered prior to completing an application. Students who are completing the MTA may have different general education course requirements for the particular degree selected. Meeting with a Ferris advisor prior to the selection of general education or elective course work may reduce the chance of completing a course that will not apply toward the selected degree. Once admitted, students must continue to meet with an advisor as they work toward graduation.

## Transfer Student Orientation

All new students to Ferris State University are required to complete an orientation.

## Online Learning

Select courses delivered online and/or in a mixed delivery format (i.e. a mix of online and face-to-face instruction at the Ferris Main Campus or at an off-campus location). The "Online Readiness Tutorial" is required for students who register for an online *course* or are completing an online *degree*. Students must demonstrate competency in Blackboard skills. This may be done by taking a tutorial and quiz, or, for students who have already taken and passed online courses, they can submit a waiver request. Students should check with the department that offers the class to determine its particular needs and/or the Ferris advisor regarding registration for online course work.

## Reverse Transfer Agreement

The Community College and Ferris have entered into a partnership in order to work collaboratively and creatively to increase student completion of associate and bachelor degrees. The partners work together to provide a seamless transfer experience and increase student retention and completion at both the community college and Ferris.

## Michigan Transfer Agreement (MTA)

Ferris participates in the Michigan Transfer Agreement (MTA). This agreement will facilitate the transfer of general education requirements from one Michigan institution to another. Students may complete the MTA as part of a degree program or as a stand-alone package. The MTA consists of a minimum of 30 general education credit hours as identified by the college or university.

Students transferring to Ferris with the Michigan Transfer Agreement (MTA) and entering a degree program will have met a 30-hour block of lower-level general education courses. However, this does not exempt students from completing program specific prerequisites or higher-level general education course requirements. Students should contact their advisor regarding classes that meet the MTA.

Students must work with their Ferris advisor to declare a Minor or Concentration and for selection of Directed Electives.

## Disclaimer

This is a guide for students who plan to transfer to Ferris State University. This guide is not intended to be a contract with Ferris. The information on this guide is subject to change. Students should contact their community college or Ferris to keep informed of changes. Final responsibility for verifying all transfer information lies with the student. Please refer to effective and/or revised date on the bottom of this guide.