# **Articulation Agreement by Major**

Effective during the 2022-2023 Academic Year

To: University of California, San Diego 2022-2023 General Catalog, Quarter From: De Anza College 2022-2023 General Catalog, Quarter

## **Accounting Minor: Rady School of Management**

#### **GENERAL INFORMATION**

DATED MATERIAL, SUBJECT TO CHANGE. PLEASE CONSULT CURRENT UCSD GENERAL CATALOG FOR ANY ADDITIONAL INFORMATION.

#### Special Advising Note:

Transfer students are strongly advised to complete as many preparatory courses as soon as possible for their minor before enrolling at UC San Diego. Preparing well for the minor helps students move efficiently toward graduation.

The primary goal of the Rady School of Management's Accounting Minor is to provide a high quality education for those students seeking a professional career in accounting. A secondary aim is to meet the interests of those students who understand the related importance of accounting in other career tracks such as finance, investment, project management, operations, entrepreneurship, and general management. Because of accounting's broad application, these careers would span across public accounting firms, corporate accounting departments, and governmental, non-profit, and non-governmental organizations.

To meet these collective objectives, the Rady Accounting Minor is designed to provide students the breadth of understanding of accounting theory and a depth of ability with accounting practices and applications. A particular unique approach of the Rady accounting program will be the emphasis on IASB (International Accounting Standards Board) guidelines and IFRS (International Financial Reporting Standards) rules and the general international viewpoint which is overtaking individual national standards such as the U.S. GAAP (Generally Accepted Accounting Principles). For many students, this will be their first step in achieving a Certificate in Public Accounting, CPA.

Upon graduation, UCSD students with a minor in accounting will be well prepared to assume entry and intermediate positions in the accounting functions of a vast number of commercial, non-profit and governmental organizations. Additionally, graduates pursuing careers not directly related to formal accounting functions, but still impacted by accounting practices, will bring a much valued ability to their initial employment.

- 1.) All courses applied toward the accounting minor must be taken for a letter grade (C- or better).
- 2.) MGT 4 Financial Accounting is cross-listed with ECON 4. Either will satisfy the Accounting minor requirement. Courses that may be equivalent to MGT/ECON 4, and are not on ASSIST must be petitioned for credit with the Economics Department.
- 3.) Courses that may be equivalent to MGT 5, and are not on ASSIST must be petitioned for credit with the Rady School of Management.
- 4.) Information about the accounting minor is also available at our web site: <a href="https://rady.ucsd.edu/programs/undergraduate/minors/index.html">https://rady.ucsd.edu/programs/undergraduate/minors/index.html</a>
- 5.) Of the seven (7) total courses are required for the minor, five (5) must be upper-division. Five of the seven courses in the minor must be taken at UCSD.

UC San Diego Advanced Placement (AP) and International Baccalaureate (IB) credit policies are detailed in the links below:

Advanced Placement (AP) <a href="https://www.ucsd.edu/catalog/pdf/APC-chart.pdf">https://www.ucsd.edu/catalog/pdf/APC-chart.pdf</a>

International Baccalaureate (IB) <a href="https://catalog.ucsd.edu/\_files/international-baccalaureate-credits-chart.pdf">https://catalog.ucsd.edu/\_files/international-baccalaureate-credits-chart.pdf</a>

## PREPARATION FOR THE MINOR

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ACCT 1A - Financial Accounting I (5.00)

MGT 5 - Managerial Accounting (4.00)

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**ACCT 1C** - Managerial Accounting (5.00)

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**ACCT 1CH** - Managerial Accounting - HONORS (5.00)

## **END OF AGREEMENT**