ACCOUNTING - BBA

Upper-Level Entry Requirements and Application Procedures

Students who meet the University and college entrance requirements enter Mays Business School as lower-level business (BUAD) majors. Students are encouraged to complete the freshman and sophomore sequences of courses as listed under Curriculum in Business.

Enrollment of Mays Business School students in junior- and senior-level business courses is limited to those who have been admitted to upper-level (also referred to as upper division) in one of the seven BBA majors: accounting, business honors, finance, management, management information systems, marketing, and supply chain management.

The BBA (accounting, business honors, finance, management, management information systems, marketing, and supply chain management) upper-level entry requirements and application procedures are as follows:

1. Admission to Upper-Level Major: To be admitted to an upper-level major, a BUAD student must be admitted to Mays Business School and have:
   a. Satisfactorily completed the following five courses:

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Semester Credit Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 229</td>
<td>Introductory Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ECON 202</td>
<td>Principles of Economics</td>
<td>3</td>
</tr>
<tr>
<td>ECON 203</td>
<td>Principles of Economics</td>
<td>3</td>
</tr>
<tr>
<td>MATH 140</td>
<td>Mathematics for Business and Social Sciences</td>
<td>3</td>
</tr>
<tr>
<td>MATH 142</td>
<td>Business Calculus (or its equivalent)</td>
<td>3</td>
</tr>
</tbody>
</table>

   b. Submitted application for upper level admission no later than the last day of the semester before their expected upper level entry term. **NOTE:** For upper level entry, all requirements must be completed BEFORE the first class day of the FIRST SUMMER SESSION.

   c. Business students must complete the following three remaining lower-level Core Business Knowledge (CBK) courses at Texas A&M during their first upper-level semester, unless satisfactorily completed prior to upper-level entry:

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Semester Credit Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 230</td>
<td>Introductory Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ISTM 210</td>
<td>Fundamentals of Information Systems</td>
<td>3</td>
</tr>
<tr>
<td>MGMT 211</td>
<td>Legal and Social Environment of Business</td>
<td>3</td>
</tr>
</tbody>
</table>

   d. BUAD students may preregister for upper-level business courses in the semester for which they have applied for upper level. However, students who fail to complete upper-level requirements shall not be permitted to remain registered in upper-level business classes.

2. Transfer Students: Transfer students admitted to Mays Business School will be classified as lower-level business (BUAD) majors until they complete all requirements listed previously in item 1, at which time they may apply for admission to an upper-level major field of study. Transfer students may immediately apply for upper-level when admitted to Mays Business School if, and only if, they meet all upper-level requirements at that time.

3. Change of Curriculum Students: Texas A&M students who change curriculum into Mays Business School from another college or department at the University enter the business school as lower-level Business (BUAD) students until they complete all requirements listed previously in item 1. Change of curriculum students who, when admitted to the business school, qualify to apply for admission to upper level may do so.

4. Junior- and Senior-Level Business Courses: Preference for available seats in junior- and senior-level business courses will be given to students who have been admitted to a BBA degree granting major in Mays Business School. All ineligible students who pre-register for upper-level business classes are subject to cancellation of their registration in these courses.

Program Requirements

Lower-Level Business Program (BUAD)

First Year

- **Fall**
  - MATH 140 Mathematics for Business and Social Sciences 1 3
  - American history (http://catalog.tamu.edu/undergraduate/general-information/university-core-curriculum/#american-history) 2 3
  - Communication 3
  - Select one of the following:
    - COMM 203 Public Speaking
    - COMM 205 Communication for Technical Professions
    - COMM 243 Argumentation and Debate
    - ENGL 104 Composition and Rhetoric
  - Life and physical sciences (http://catalog.tamu.edu/undergraduate/general-information/university-core-curriculum/#life-physical-sciences) 3
  - Social and behavioral sciences (http://catalog.tamu.edu/undergraduate/general-information/university-core-curriculum/#social-behavioral-sciences) 3

- **Spring**
  - ECON 202 Principles of Economics 3
  - MATH 142 Business Calculus 3
  - American history (http://catalog.tamu.edu/undergraduate/general-information/university-core-curriculum/#american-history) 2 3
  - Language, philosophy and culture (http://catalog.tamu.edu/undergraduate/general-information/university-core-curriculum/#language-philosophy-culture) 3
Life and physical sciences (http://catalog.tamu.edu/undergraduate/general-information/university-core-curriculum/#life-physical-sciences) 3

Semester Credit Hours 15

Second Year

Fall
ACCT 229 Introductory Accounting 3
ECON 203 Principles of Economics 3
ISTM 210 Fundamentals of Information Systems 3
POLS 206 American National Government 2 3

Communication 3

Select one of the following:
COMM 203 Public Speaking
COMM 205 Communication for Technical Professions
COMM 243 Argumentation and Debate
ENGL 104 Composition and Rhetoric

Spring
ACCT 230 Introductory Accounting 3
MGMT 211 Legal and Social Environment of Business 3
POLS 207 State and Local Government 2 3

Creative arts (http://catalog.tamu.edu/undergraduate/general-information/university-core-curriculum/#creative-arts) 3

Life and physical sciences (http://catalog.tamu.edu/undergraduate/general-information/university-core-curriculum/#life-physical-sciences) 3

Semester Credit Hours 15

Total Semester Credit Hours 60

1 MATH 141, MATH 148, MATH 152, MATH 166 and MATH 172 will be accepted in lieu of MATH 140.
2 For those students under ROTC contract, see Requirement 7 of the "Requirements for a Baccalaureate Degree" (http://catalog.tamu.edu/undergraduate/general-information/degree-information).
3 MATH 131, MATH 147, MATH 151 and MATH 171 will be accepted in lieu of MATH 142.

Management Information Systems: Students intending to major in Management Information Systems must add ISTM 250 Business Programming Logic and Design (3 credits) to sophomore year curriculum in Business (lower level). The creative arts elective or a communication elective can be taken during the junior year.

Business Honors: Students admitted to Business Honors must add (1) BUSN 125 Business Learning Community I (3 credits) to the freshman year curriculum and (2) BUSN 225 Business Competency (3 credits) to the sophomore year curriculum in Business (lower level). The creative arts elective and a communication elective can be taken during the junior year.

Finance: Students intending to major in Finance must add FINC 210 to freshman year curriculum in Business (lower-level). The general elective taken in the senior year can be reduced by 1 credit.

Upper-Level Accounting Program

Third Year

Fall
Semester Credit Hours 15
ACCT 327 Financial Reporting I 3
FINC 341 Business Finance 3
MKTG 321 Marketing 3
SCMT 303 Statistical Methods 3
International elective 1 3

Spring
ACCT 322 Professional Development Seminar – BBA 1
ACCT 328 Financial Reporting II 3
ACCT 329 Cost Management and Analysis 3
ACCT 421 Critical Communication Skills for Accountants 2 2
MGMT 363 Managing People in Organizations 3
SCMT 364 Operations Management 3

Semester Credit Hours 15

Fourth Year

Fall
ACCT 405 Income Tax 3
ACCT 427 Accounting and Financial Information Systems 3
MGMT 212 Business Law 3
General electives 3 6

Spring
ACCT 407 Auditing 2 3
MGMT 466 Strategic Management 3
International elective 1 3
General electives 3 6

Semester Credit Hours 15
Total Semester Credit Hours 60

1 Six hours required. A complete list of approved courses is available in the Undergraduate Program Office, Room 238, Wehner Building. In the BBA curricula, the 6 hours of approved international elective courses simultaneously fulfill the University’s International and Cultural Diversity Graduation requirement.
2 This course is an approved writing-designated (W) or oral communication (C) business course. See your academic advisor for additional information.
3 General elective courses are open to any course offered for University credit, except ACCT 209, ACCT 210, FINC 409, IBUS 301, ISTM 209, KINE 198, MGMT 209, MGMT 309, MKTG 409, SCMT 309. Additional restrictions may apply: see academic advisor for information. May be taken on a satisfactory/unsatisfactory basis.

No more than 33 hours of accounting courses may be applied toward the undergraduate degree.

See Department of Accounting advisors for more information on the requirements to sit for the CPA examination.
Professional Program students will follow the degree plan coordinated by the Professional Program office.

Professional Program students will substitute ACCT 321 to replace 2 hours of General electives.