ACCOUNTING - 5-YEAR BACHELOR OF BUSINESS ADMINISTRATION AND MASTER OF FINANCIAL MANAGEMENT

The James Benjamin Department of Accounting offers a 5-year, AACSB-accredited (Association to Advance Collegiate Schools of Business) Professional Program in Accounting. Professional Program graduates receive a Bachelor of Business Administration (BBA) in Accounting and a Master of Financial Management (MFM). Students must apply for admission and be accepted into the Professional Program to be eligible, and must be able to take coursework in College Station, TX.

The objectives of the Professional Program include developing

sound conceptual, technical, analytical and communication skills that are required for success in the accounting profession. Many accounting graduates are employed by public accounting firms that provide assurance, tax and other services to all types of organizations. Other accounting graduates pursue careers with business firms and financial institutions, within all levels of government, and as accounting educators.

Upper Level Entry Requirements

Admission to the upper level major of accounting requires satisfactory completion of specific coursework. To review requirements and application procedures see Upper-Level Entry Requirements and Application Procedures (http://catalog.tamu.edu/undergraduate/business/).

Program Requirements

Lower-Level Business Program (BUAD)

<table>
<thead>
<tr>
<th>First Year</th>
<th>Semester Credit Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fall</td>
<td></td>
</tr>
<tr>
<td>BUSN 101</td>
<td>Freshman Business Initiative 1</td>
</tr>
<tr>
<td>MATH 140</td>
<td>Mathematics for Business and Social Sciences 2</td>
</tr>
<tr>
<td>American history (<a href="http://catalog.tamu.edu/undergraduate/general-information/university-core-curriculum/#american-history">http://catalog.tamu.edu/undergraduate/general-information/university-core-curriculum/#american-history</a>)</td>
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<tr>
<td>Life and physical sciences (<a href="http://catalog.tamu.edu/undergraduate/general-information/university-core-curriculum/#life-physical-sciences">http://catalog.tamu.edu/undergraduate/general-information/university-core-curriculum/#life-physical-sciences</a>)</td>
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<tr>
<td>Communication</td>
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</table>

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

<table>
<thead>
<tr>
<th>Second Year</th>
<th>Semester Credit Hours</th>
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<tbody>
<tr>
<td>Fall</td>
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<tr>
<td>ACCT 229</td>
<td>Introductory Accounting</td>
</tr>
<tr>
<td>ECON 203</td>
<td>Principles of Economics</td>
</tr>
<tr>
<td>ISTM 210</td>
<td>Fundamentals of Information Systems</td>
</tr>
<tr>
<td>POLS 206</td>
<td>American National Government 3</td>
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<tr>
<td>Communication 1</td>
<td>3</td>
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</table>

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
- ENGL 210 Technical and Professional Writing

<table>
<thead>
<tr>
<th>Spring</th>
<th>Semester Credit Hours</th>
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</thead>
<tbody>
<tr>
<td>ACCT 230</td>
<td>Introductory Accounting</td>
</tr>
<tr>
<td>BUSN 203</td>
<td>Statistical Methods for Business 5</td>
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<tr>
<td>Creative arts (<a href="http://catalog.tamu.edu/undergraduate/general-information/university-core-curriculum/#creative-arts">http://catalog.tamu.edu/undergraduate/general-information/university-core-curriculum/#creative-arts</a>)</td>
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<tr>
<td>Language, philosophy and culture (<a href="http://catalog.tamu.edu/undergraduate/general-information/university-core-curriculum/#language-philosophy-culture">http://catalog.tamu.edu/undergraduate/general-information/university-core-curriculum/#language-philosophy-culture</a>)</td>
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<tr>
<td>Life and physical sciences (<a href="http://catalog.tamu.edu/undergraduate/general-information/university-core-curriculum/#life-physical-sciences">http://catalog.tamu.edu/undergraduate/general-information/university-core-curriculum/#life-physical-sciences</a>)</td>
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</table>

| Total Semester Credit Hours | 60 |

1 Refer to the specific major notes below for variations from the Business (lower level) requirements.
2 MATH 148, MATH 152, MATH 168 and MATH 172 will be accepted in lieu of MATH 140.
3 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/)
4 MATH 147, MATH 151 and MATH 171 will be accepted in lieu of MATH 142.
5 STAT 211 will be accepted in lieu of BUSN 203.
**Upper-Level Accounting Program**

### Third Year

**Fall**
- ACCT 327 Financial Reporting I 3
- FINC 341 Business Finance 3
- MGMT 311 Legal and Social Environment of Business 3
- MKTG 321 Marketing 3
- International elective 3

**Spring**
- ACCT 321 Professional Development Seminar 2
- ACCT 328 Cost Management and Analysis 3
- ACCT 421 Critical Communication Skills for Accountants 3
- MGMT 363 Managing People in Organizations 3
- SCMT 364 Operations Management 3

### Fourth Year

**Fall**
- ACCT 405 Income Tax 3
- ACCT 427 Accounting and Financial Information Systems 3
- MGMT 312 Commercial Law for Accountants and Managers 3
- POLS 207 State and Local Government 3
- General elective 3

**Spring**
- ACCT 407 Auditing 2
- MGMT 466 Strategic Management 3
- General electives 4
- International elective 3

### Fifth Year

<table>
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<tr>
<th>Semester Credit Hours</th>
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<tbody>
<tr>
<td>Fall</td>
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<tr>
<td>Graduate coursework 7</td>
<td>18</td>
</tr>
<tr>
<td>Spring</td>
<td>18</td>
</tr>
<tr>
<td>Graduate coursework 7</td>
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<td>Total Semester Credit Hours</td>
<td>96</td>
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### Masters of Financial Management Degree Requirements

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Semester Credit Hours</th>
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<tbody>
<tr>
<td>ACCT 628</td>
<td>Business Application Modeling</td>
<td></td>
</tr>
<tr>
<td>ACCT 647</td>
<td>Financial Statement Analysis</td>
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<td>ACCT 650</td>
<td>Accounting Ethics</td>
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<tr>
<td>ACCT 651</td>
<td>Development of Accounting Thought</td>
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<tr>
<td>FINC 629</td>
<td>Financial Management I</td>
<td></td>
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<tr>
<td>FINC 632</td>
<td>Investment Management</td>
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<tr>
<td>FINC 641</td>
<td>Valuation</td>
<td></td>
</tr>
<tr>
<td>FINC 642</td>
<td>Analysis of Money and Capital Markets</td>
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<tr>
<td>FINC 645</td>
<td>International Finance</td>
<td></td>
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<tr>
<td>IBUS 645</td>
<td></td>
<td></td>
</tr>
<tr>
<td>FINC 665</td>
<td>Derivative Securities</td>
<td></td>
</tr>
<tr>
<td>Accounting elective 8</td>
<td></td>
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</table>

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 six hours of approved international elective courses simultaneously fulfill both 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 May also take MGMT 643.

4 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/)."

5 General elective courses are open to any course offered for University credit, except ACCT 209, ACCT 210, ACCT 315, ACCT 316, FINC 409, IBUS 301, ISTM 209, KINE 198, MGMT 209, MGMT 309, MKTG 209, MKTG 321.

6 Additional restrictions may apply: see academic advisor for information. May be taken on a satisfactory/unsatisfactory basis.

7 May also take MGMT 680.

8 Students will follow the graduate coursework coordinated by the Professional Program office.

See the Department of Accounting academic advisors for more information on the licensure requirements to sit for the Certified Public Accountant (CPA) license.
The program includes a total of 156 hours, of which up to 6 hours may be applied toward both the Bachelor of Business Administration in Accounting and the Master of Financial Management.

**Total Program Hours 156**