

# ACCOUNTING- 5-YEAR BACHELOR OF BUSINESS ADMINISTRATION AND MASTER OF SCIENCE

The James Benjamin Department of Accounting offers a combined 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 Science degree within a variety of business disciplines. Students must apply for admission and be accepted into the Professional Program to be eligible, and must be able to take the 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)

#### First Year

Fall		Semester Credit Hours
BUSN 101	Freshman Business Initiative <sup>1</sup>	3
MATH 140	Mathematics for Business and Social Sciences <sup>2</sup>	3
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> ) <sup>3</sup>		3
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> )		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	
ENGL 210	Technical and Professional Writing	
<b>Semester Credit Hours</b>		<b>15</b>

Spring		
ECON 202	Principles of Economics	3
MATH 142	Business Calculus <sup>4</sup>	3
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> ) <sup>3</sup>		3
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> )		3
Social and behavioral sciences ( <a href="http://catalog.tamu.edu/undergraduate/general-information/university-core-curriculum/#social-behavioral-sciences">http://catalog.tamu.edu/undergraduate/general-information/university-core-curriculum/#social-behavioral-sciences</a> )		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 <sup>3</sup>	3
Communication <sup>1</sup>		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	
ENGL 210	Technical and Professional Writing	

**Semester Credit Hours 15**

##### Spring

ACCT 230	Introductory Accounting	3
BUSN 203	Statistical Methods for Business <sup>5</sup>	3
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> ) <sup>1</sup>		3

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> )		3
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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> )		3
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**Semester Credit Hours 15**

**Total Semester Credit Hours 60**

<sup>1</sup> Refer to the specific major notes below for variations from the Business (lower level) requirements.

<sup>2</sup> MATH 148, MATH 152, MATH 168 and MATH 172 will be accepted in lieu of MATH 140.

<sup>3</sup> 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/>)

<sup>4</sup> MATH 147, MATH 151 and MATH 171 will be accepted in lieu of MATH 142.

<sup>5</sup> STAT 211 will be accepted in lieu of BUSN 203.

**Management Information Systems:** Students intending to major in Management Information Systems must add ISTM 250 Business Programming Logic and Design (3 credits) to second year fall curriculum

in Business (lower level). The communication elective can be taken during the third year fall.

**Business Honors:** Students admitted to Business Honors (1) take BUSN 125 Business Learning Community I (3 credits) in place of BUSN 101 in the first year fall curriculum and (2) must add BUSN 225 Business Competency (3 credits) to the second year spring curriculum in Business (lower level). The creative arts elective can be taken during the third year fall.

**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 fourth year can be reduced by 1 credit.

## Upper-Level Accounting Program

### Third Year

		Semester Credit Hours
<b>Fall</b>		
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 <sup>1</sup>		3
<b>Semester Credit Hours</b>		<b>15</b>

### Spring

ACCT 321	Professional Development Seminar	2
ACCT 328	Financial Reporting II	3
ACCT 329	Cost Management and Analysis	3
ACCT 421	Critical Communication Skills for Accountants <sup>2</sup>	2
MGMT 363	Managing People in Organizations	3
SCMT 364	Operations Management	3
<b>Semester Credit Hours</b>		<b>16</b>

### Fourth Year

		Semester Credit Hours
<b>Fall</b>		
ACCT 405	Income Tax	3
ACCT 427	Accounting and Financial Information Systems	3
MGMT 312	Commercial Law for Accountants and Managers <sup>3</sup>	3
POLS 207	State and Local Government <sup>4</sup>	3
General electives <sup>5</sup>		3
<b>Semester Credit Hours</b>		<b>15</b>

### Spring

ACCT 407	Auditing <sup>2</sup>	3
MGMT 466	Strategic Management <sup>6</sup>	3
International elective <sup>1</sup>		3
General elective <sup>5</sup>		5
<b>Semester Credit Hours</b>		<b>14</b>

### Fifth Year

<b>Fall</b>		
Graduate coursework <sup>7</sup>		18
<b>Semester Credit Hours</b>		<b>18</b>

### Spring

Graduate coursework <sup>7</sup>		18
<b>Semester Credit Hours</b>		<b>18</b>
<b>Total Semester Credit Hours</b>		<b>96</b>

Code	Title	Semester Credit Hours
<b>Master of Science Degree Requirements</b>		
<b>36</b>		
ACCT 628	Business Application Modeling <sup>8</sup>	
ACCT 646/ IBUS 646	International Accounting <sup>8</sup>	
ACCT 647/ FINC 647	Financial Statement Analysis <sup>8</sup>	
ACCT 650	Accounting Ethics	
ACCT 651	Development of Accounting Thought <sup>8</sup>	
ACCT 684	Professional Internship	
Track courses <sup>9</sup>		

<sup>1</sup> Three hours required. A complete list of approved courses is available in the Undergraduate Program Office, Room 238, Wehner Building. In the BBA curricula, the 3 hours of approved international elective courses simultaneously fulfill the University's International and Cultural Diversity Graduation requirement.

<sup>2</sup> This course is an approved writing-designated (W) or oral communication (C) business course. See your academic advisor for additional information.

<sup>3</sup> May also take MGMT 643.

<sup>4</sup> 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/>)'.

<sup>5</sup> 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 309. Additional restrictions may apply; see academic advisor for information. May be taken on a satisfactory/unsatisfactory basis.

<sup>6</sup> May also take MGMT 680.

<sup>7</sup> Students will follow the graduate coursework coordinated by the Professional Program office.

<sup>8</sup> Accounting courses are subject to change based on the track students select.

<sup>9</sup> Track courses are specific to the individual track that is chosen once you are admitted into the Professional Program. Tracks other than Financial Management include Audit, Tax, Tax Technology, Entrepreneurial Leadership, Nonprofit, Management Information Systems, and Marketing.

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.

The program includes a total of 156 hours which up to 6 hours could be applied toward both the Bachelor of Business Administration in Accounting and the Master of Science.

## Total Program Hours 156