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

## Program Requirements

### Lower-Level Business Program (BUAD)

#### First Year

##### Fall

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Semester Credit Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>MATH 140</td>
<td>Mathematics for Business and Social Sciences</td>
<td>3</td>
</tr>
<tr>
<td>American history</td>
<td><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>
<td>3</td>
</tr>
</tbody>
</table>

Communication

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

#### Semester Credit Hours

15

##### Spring

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Semester Credit Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ECON 202</td>
<td>Principles of Economics</td>
<td>3</td>
</tr>
<tr>
<td>MATH 142</td>
<td>Business Calculus</td>
<td>3</td>
</tr>
<tr>
<td>American history</td>
<td><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>
<td>3</td>
</tr>
<tr>
<td>Language, philosophy and culture</td>
<td><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>
<td>3</td>
</tr>
<tr>
<td>Life and physical sciences</td>
<td><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>
<td>3</td>
</tr>
</tbody>
</table>

#### Semester Credit Hours

15

| Total Semester Credit Hours | 60 |

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1. MATH 148, MATH 152, MATH 168 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/](http://catalog.tamu.edu/undergraduate/general-information/degree-information/).

3. 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

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Semester Credit Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 327</td>
<td>Financial Reporting I</td>
<td>3</td>
</tr>
<tr>
<td>FINC 341</td>
<td>Business Finance</td>
<td>3</td>
</tr>
<tr>
<td>MKTG 321</td>
<td>Marketing</td>
<td>3</td>
</tr>
<tr>
<td>SCMT 303</td>
<td>Statistical Methods</td>
<td>3</td>
</tr>
<tr>
<td>International elective</td>
<td>1</td>
<td>3</td>
</tr>
</tbody>
</table>

#### Semester Credit Hours

15

##### Spring

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Semester Credit Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 321</td>
<td>Professional Development Seminar</td>
<td>2</td>
</tr>
<tr>
<td>ACCT 328</td>
<td>Financial Reporting II</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 329</td>
<td>Cost Management and Analysis</td>
<td>3</td>
</tr>
</tbody>
</table>

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2. MATH 147, MATH 151 and MATH 171 will be accepted in lieu of MATH 142.

3. MATH 147, MATH 151 and MATH 171 will be accepted in lieu of MATH 142.
<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Semester Credit Hours</th>
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</thead>
<tbody>
<tr>
<td>ACCT 421</td>
<td>Critical Communication Skills for Accountants ²</td>
<td>2</td>
</tr>
<tr>
<td>MGMT 363</td>
<td>Managing People in Organizations</td>
<td>3</td>
</tr>
<tr>
<td>SCMT 364</td>
<td>Operations Management</td>
<td>3</td>
</tr>
</tbody>
</table>

**Fourth Year**  
**Fall**  
ACCT 405  Income Tax 3  
ACCT 427  Accounting and Financial Information Systems 3  
MGMT 212  Business Law ³ 3  
General Electives  4 6  

Semester Credit Hours 16  
**Spring**  
ACCT 407  Auditing ² 3  
MGMT 466  Strategic Management ⁵ 3  
International elective ¹ 3  
General elective ⁴ 5  

Semester Credit Hours 15  
**Fifth Year**  
**Fall**  
Graduate Coursework ⁵ 18  

Semester Credit Hours 18  
**Spring**  
Graduate Coursework ⁶ 18  

Semester Credit Hours 18  

Total Semester Credit Hours 96  

**Code** | **Title** | **Semester Credit Hours**  
---|---|---  
ACCT 628 | Business Application Modeling ⁷ | 7  
ACCT 646/ IBUS 646 | International Accounting ¹ | 7  
ACCT 647/ FINC 647 | Financial Statement Analysis ⁷ | 7  
ACCT 650 | Accounting Ethics | 7  
ACCT 651 | Development of Accounting Thought ⁷ | 7  
ACCT 684 | Professional Internship |  
Track courses ⁸

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.  
May also take MGMT 680.  
² Students will follow the graduate coursework coordinated by the Professional Program office.  
⁴ 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.  
⁵ See Department of Accounting advisors for more information on the requirements to sit for the CPA examination.  
⁶ 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**

¹ 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.  
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.