

# ACCOUNTING - BBA

A Bachelor of Business Administration (BBA) degree from an AACSB-Accredited (Association to Advance Collegiate Schools of Business) Accounting program prepares students for careers that offer numerous opportunities for growth and development. This degree program provides the minimum credentials necessary for entry into most accounting careers. However, the BBA degree does not meet the requirements to sit for the CPA examination in Texas. More details about CPA licensure requirements as they relate to our degree programs may be found on our departmental catalog page here (<http://catalog.tamu.edu/undergraduate/business/accounting/>).

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		Semester Credit Hours
Fall		
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 ( <a href="http://catalog.tamu.edu/undergraduate/general-information/university-core-curriculum/#communication">http://catalog.tamu.edu/undergraduate/general-information/university-core-curriculum/#communication</a> )		3
<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 (<http://catalog.tamu.edu/undergraduate/general-information/university-core-curriculum/#social-behavioral-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 <sup>3</sup>	3
Communication ( <a href="http://catalog.tamu.edu/undergraduate/general-information/university-core-curriculum/#communication">http://catalog.tamu.edu/undergraduate/general-information/university-core-curriculum/#communication</a> ) <sup>1</sup>		3

**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
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

**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 take BUSN 125 Business Learning Community I (3 credits) in place of BUSN 101 in the first year fall curriculum and 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 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 <sup>2</sup>	3
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	3
POLS 207	State and Local Government <sup>3</sup>	3
General electives <sup>4</sup>		3
<b>Semester Credit Hours</b>		<b>15</b>

### Spring

ACCT 407	Auditing <sup>2</sup>	3
MGMT 466	Strategic Management	3
International elective <sup>1</sup>		3
General electives <sup>4</sup>		5
<b>Semester Credit Hours</b>		<b>14</b>
<b>Total Semester Credit Hours</b>		<b>60</b>

<sup>1</sup> Six hours required. A complete list of approved courses is available in the Undergraduate Advising Office. In the BBA curricula, the 6 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> 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> 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.

## Total Program Hours 120

See the Department of Accounting academic advisors for more information on the licensure requirements for the Certified Public Accountant (CPA) license.

Professional Program students will follow the degree plan coordinated by the Professional Program office. Professional Program students will substitute ACCT 321 for ACCT 322. The additional credit hour required for ACCT 321 will to replace 1 hour of General Electives.