# BACHELOR OF BUSINESS ADMINISTRATION, MAJOR IN ACCOUNTING

Each BBA degree consists of:

- · University Core Curriculum (MATH 1324 should be used to satisfy Core Component II)
- · Business Core (see list below)
- Computer Literacy course (BUAD 1305 or CSTE 1330)
- · Major Required Courses
- Elective(s)

Note: Transfer students must take at least 50% of the required business curriculum for the BBA in residence at Sam Houston State University, which may include courses taken at The Woodlands Center campus or through SHSU Online.

Additional information: Reference the Program Landing Page (https://www.shsu.edu/programs/bachelor-of-business-administration-in-accounting/) for additional information, such as cost, delivery format, contact information, or to schedule a visit.

| Code                                   | Title   | Hours           |  |  |
|--|---|-----------------|--|--|
| Bachelor of Business Adm               | Bachelor of Business Administration, Major in Accounting                                  |                 |  |  |
| Core Curriculum (http://cacurriculum/) | atalog.shsu.edu/undergraduate/academic-policies-procedures/degree-requirements-academic-g | uidelines/core- |  |  |
| Component Area I (Comm                 | unication)  | 6               |  |  |
| Component Area II (Mathe               | ematics) <sup>1</sup>   | 3               |  |  |
| Component Area III (Life a             | and Physical Science)   | 8               |  |  |
| Component Area IV (Langu               | uage, Philosophy, and Culture)  | 3               |  |  |
| Component Area V (Creati               | ive Arts)   | 3               |  |  |
| Component Area VI (U.S. H              | History)  | 6               |  |  |
| Component Area VII (Polit              | cical Science/Government)   | 6               |  |  |
| Component Area VIII (Soci              | ial and Behavioral Sciences) <sup>2</sup>   | 3               |  |  |
| Component Area IX (Comp                | ponent Area Option) <sup>3</sup>  | 4               |  |  |
| Degree Specific Requirem               | nents   |                 |  |  |
| BUAD 1305                              | Business Computer Applications  | 3               |  |  |
| or CSTE 1330                           | Introduction to Computers   |                 |  |  |
| MATH 1324                              | Mth for Mngl Decision Making <sup>1</sup>   | 3               |  |  |
| <b>Business Core</b>                   |   |                 |  |  |
| ACCT 2301                              | Principles of Financial Acc   | 3               |  |  |
| ACCT 2302                              | Principles of Managerial Acc  | 3               |  |  |
| BANA 2372                              | Business Analysis   | 3               |  |  |
| BANA 3363                              | Inter Business Analysis   | 3               |  |  |
| BUAD 3301                              | Business Legal Environment  | 3               |  |  |
| BUAD 3335                              | Business Communication  | 3               |  |  |
| ECON 2301                              | Principles Of Macroeconomics  | 3               |  |  |
| ECON 2302                              | Principles Of Microeconomics <sup>2</sup>   | 3               |  |  |
| FINC 3320                              | Business Finance  | 3               |  |  |
| MGIS 3310                              | Principles of MIS   | 3               |  |  |
| MGMT 3310                              | Principles Of Management  | 3               |  |  |
| MGMT 3370                              | Operations Management   | 3               |  |  |
| MGMT 4390                              | Strategic Management & Policy   | 3               |  |  |
| MKTG 3310                              | Principles Of Marketing   | 3               |  |  |
| Major: Foundation                      |   |                 |  |  |
| ACCT 3313                              | Intermediate Accounting I   | 3               |  |  |
| ACCT 3314                              | Intermediate Accounting II  | 3               |  |  |
| ACCT 3324                              | Accounting Information Systems  | 3               |  |  |
| ACCT 3347                              | Cost Accounting   | 3               |  |  |
|  |   |                 |  |  |

# Bachelor of Business Administration, Major in Accounting

| ACCT 3353                              | Federal Taxation Concepts     | 3   |
|--|-------------------------------|-----|
| ACCT 4317                              | Advanced Financial Accounting | 3   |
| ACCT 4372                              | Auditing Principles           | 3   |
| Major: Prescribed Electives            |                               |     |
| ACCT Prescribed Electives <sup>4</sup> |                               | 9   |
| Electives: General                     |                               |     |
| General Electives                      |                               | 6   |
| Minor: Not Required <sup>5,6</sup>     |                               |     |
| Total Hours                            |                               | 120 |

MATH 1324 is required for COBA and satisfies the Core Curriculum requirement for Component Area II (Mathematics).

ECON 2302 is a Business Core course and should be taken to satisfy the Core Curriculum requirement for Component Area VIII (Social and Behavioral Sciences).

BUAD 2321 OR COMS 2382 is suggested to fulfill the three-hour credit the Core Curriculum requirement for Component Area IX (Component Area Option). The following courses satisfy one credit hour of the Core Curriculum requirement for Component Area IX (Component Area Option): ECON 1100, KINE 2115, MCOM 1130, NGLI 1101, OR UNIV 1101.

See the course listing below for ACCT Prescribed Electives.

A minor is not required for this degree program; however, a student has the option to add a minor, but to do so additional semester credits hours will be needed above the degree program's stated total semester credit hours.

<sup>5</sup> The following minor cannot be paired with this degree program: Minor in General Business Administration.

| Code                                   | Title                               | Hours |
|--|-------------------------------------|-------|
| ACCT Prescribed Electives <sup>4</sup> |                                     |       |
| ACCT 4325                              | Emerging Technology in Accounting   | 3     |
| ACCT 4336                              | Governmental & Nonprofit Accounting | 3     |
| ACCT 4360                              | Oil And Gas Accounting              | 3     |
| ACCT 4363                              | Fraud Examination                   | 3     |

# Notes

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Students must earn a 2.5 minimum overall GPA in all coursework.

Students must meet a 2.0 minimum overall major GPA in all major coursework.

Students must earn a 2.0 minimum SHSU GPA in all coursework.

Students must meet a 2.0 minimum SHSU major GPA in all major coursework.

A cumulative (SHSU and transfer) minimum GPA of 2.5 is required for students to graduate with a BBA in Accounting.

Accounting majors must make a minimum grade of "C" or better in all accounting (ACCT) courses taken to graduate with a BBA in Accounting.

Additional information: Reference the Program Landing Page (https://www.shsu.edu/programs/bachelor-of-business-administration-in-accounting/) for additional information, such as cost, delivery format, contact information, or to schedule a visit.

# First Year

| Fall   | Hours | Spring  | Hours |
|--|-------|---|-------|
| Component Area III (http://catalog.shsu.edu/<br>undergraduate/academic-policies-procedures/degree-<br>requirements-academic-guidelines/core-curriculum/<br>#componentareaiii)            |       | 4 Component Area III (http://catalog.shsu.edu/<br>undergraduate/academic-policies-procedures/degree-<br>requirements-academic-guidelines/core-curriculum/<br>#componentareaiii) | 4     |
| Component Area IX (http://catalog.shsu.edu/<br>undergraduate/academic-policies-procedures/degree-<br>requirements-academic-guidelines/core-curriculum/<br>#componentareaix) <sup>1</sup> |       | 1 Component Area V (http://catalog.shsu.edu/<br>undergraduate/academic-policies-procedures/degree-<br>requirements-academic-guidelines/core-curriculum/<br>#componentareav)     | 3     |
| ENGL 1301 <sup>2</sup>   |       | 3 BUAD 1305 or CSTE 1330  | 3     |
| HIST 1301 <sup>3</sup>   |       | 3 ENGL 1302 <sup>2</sup>  | 3     |
| MATH 1324 <sup>4</sup>   |       | 3 HIST 1302 <sup>3</sup>  | 3     |
|  |       | 14  | 1.0   |

| Second Year  |       |  |       |
|--|-------|--|-------|
| Fall   | Hours | Spring                                   | Hours |
| Component Area IV (http://catalog.shsu.edu/<br>undergraduate/academic-policies-procedures/degree-<br>requirements-academic-guidelines/core-curriculum/<br>#componentareaiv)              |       | 3 ACCT 2302                              | 3     |
| Component Area IX (http://catalog.shsu.edu/<br>undergraduate/academic-policies-procedures/degree-<br>requirements-academic-guidelines/core-curriculum/<br>#componentareaix) <sup>5</sup> |       | 3 BANA 2372                              | 3     |
| ACCT 2301  |       | 3 POLS 2306 <sup>6</sup>                 | 3     |
| ECON 2301  |       | 3 ECON 2302 <sup>7</sup>                 | 3     |
| POLS 2305 <sup>6</sup>   |       | 3 General Electives                      | 3     |
|  |       | 15                                       | 15    |
| Third Year   |       |  |       |
| Fall   | Hours | Spring                                   | Hours |
| ACCT 3313  |       | 3 ACCT 3314                              | 3     |
| ACCT 3324  |       | 3 ACCT 3347                              | 3     |
| FINC 3320  |       | 3 BANA 3363                              | 3     |
| MGMT 3310  |       | 3 BUAD 3301                              | 3     |
| MKTG 3310  |       | 3 MGIS 3310                              | 3     |
|  |       | 15                                       | 15    |
| Fourth Year  |       |  |       |
| Fall   | Hours | Spring                                   | Hours |
| ACCT 3353  |       | 3 ACCT 4372                              | 3     |
| ACCT 4317  |       | 3 MGMT 4390                              | 3     |
| BUAD 3335  |       | 3 General Electives                      | 3     |
| MGMT 3370  |       | 3 ACCT Prescribed Electives <sup>8</sup> | 6     |
| ACCT Prescribed Elective <sup>8</sup>  |       | 3  |       |
|  |       | 15                                       | 15    |

### **Total Hours: 120**

- The following courses satisfy one credit hour of the Core Curriculum requirement for Component Area IX (Component Area Option): ECON 1100, KINE 2115, MCOM 1130, NGLI 1101, OR UNIV 1101.
- Satisfies Core Curriculum requirement for Component Area I (Communications).
- <sup>3</sup> Satisfies Core Curriculum requirement for Component Area VI (U.S. History).
- MATH 1324 is required for COBA and satisfies the Core Curriculum requirement for Component Area II (Mathematics).
- 5 BUAD 2321 OR COMS 2382 is suggested to fulfill the three-hour credit the Core Curriculum requirement for Component Area IX (Component Area Ontion)
- Satisfies Core Curriculum requirement for Component Area VII (Political Science/Government).
- ECON 2302 is a Business Core course and should be taken to satisfy the Core Curriculum requirement for Component Area VIII (Social and Behavioral Sciences).
- 8 See the courses list of ACCT Prescribed Electives below.

| Code                      | Title                               | Hours |
|---------------------------|-------------------------------------|-------|
| ACCT Prescribed Electives |                                     |       |
| ACCT 4325                 | Emerging Technology in Accounting   | 3     |
| ACCT 4336                 | Governmental & Nonprofit Accounting | 3     |
| ACCT 4360                 | Oil And Gas Accounting              | 3     |
| ACCT 4363                 | Fraud Examination                   | 3     |

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## 4 Bachelor of Business Administration, Major in Accounting

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The following minor cannot be paired with this degree program: Minor in General Business Administration.

The BBA in Accounting is designed to provide graduates with the following marketable skills:

- Measurement Analysis and Interpretation: Our graduates will identify and apply appropriate, reliable, and verifiable measurements to analyze data for a given purpose and intended use.
- Reporting: Our graduates will identify the appropriate content and communicate clearly and objectively to the intended audience, the work performed and the results as governed by professional standards, required by law, or dictated by the business environment.
- Research: Our graduates will identify, access, and apply relevant professional frameworks, standards, and guidance, as well as other information for analysis to make informed decisions.
- Risk Assessment, Analysis and Management: Our graduates will assess, analyze, and manage risk using appropriate frameworks, professional judgment, and skepticism for effective business management.
- Systems and Process Management: Our graduates will identify the appropriate businesses processes and system(s) and the related framework and controls to assist in the design and use of systems for efficient and effective operations.
- Technology and Tools: Our graduates will identify and utilize relevant technology and tools to analyze data, efficiently and effectively perform assigned tasks, as well as support other competencies.