

---

*This program leads to a profession which requires an occupational license as defined under Texas Occupations Code 58.001. This requires that all applicants seeking to become licensed must undergo a criminal background check prior to licensure*

---

*Accountants and auditors prepare, analyze, and examine financial reports to ensure their fairness and reliability. Some accountants provide taxation advice and other consulting services to individuals and organizations or work in various capacities in not-for-profit organizations. Others serve as controllers, internal auditors, chief financial officers, and budget analysts. Demand for accountants is independent of the state of the economy and accounting graduates earn a very high salary.*

**A – GENERAL EDUCATION CORE – 42 HOURS**

*Students must fulfill the General Education Core requirements. The courses listed below satisfy both degree requirements and General Education Core requirements.*

**Required**

**020 – Mathematics – 3 hours**

MATH 1324 Mathematics for Business and Social Sciences

**080 - Social and Behavioral Sciences – 3 hours**

ECON 2301 Principles of Macroeconomics

**090 - Integrative and Experiential Learning – 3 hours**

QUMT 2398 Decision Analytics

**B – MAJOR REQUIREMENTS – 78 HOURS (60 advanced)**

**1 – Business Core – 48 hours (30 advanced)**

**a – Business Foundation – 18 hours**

ACCT 2301 Introduction to Financial Accounting  
ACCT 2302 Introduction to Managerial Accounting  
INFS 2300 Data Modeling Management Tools  
ECON 2302 Principles of Microeconomics  
MGMT 1301 Introduction to Business  
QUMT 2341 Business Statistics I

**b – Advanced Business Core – 30 hours (30 advanced)**

BLAW 3337 Business Law I  
QUMT 3341 Business Statistics II  
FINA 3380 Introduction to Finance  
MARK 3300 Principles of Marketing  
MGMT 3361 Principles of Management  
MGMT 4389 Strategic Management  
*Choose one (Management Information Systems):\**  
ACCT 3326 Accounting Information Systems  
INFS 3390 Management Information Systems  
*\*For Accountancy majors, INFS 3390 is required for this section.*

*Choose one (International Business):*

ACCT 3350 International Accounting  
BLAW 3340 International Business Law  
ECON 3353 International Trade  
FINA 4381 International Finance  
INFS 3380 Global Information Technology  
INTB 3330 International Business  
MARK 3310 International Marketing

*Choose one (Ethics):*

ACCT 4350 Ethics for Accountants  
MARK 3330 Business Ethics & Corporate Social Responsibility  
MGMT 4304 Business and Society

*Choose one (Business Communications):*

COMM 3313 Business and Technical Communication

MARK 3320 Personal Branding and Communication  
MGMT 3335 Communication Policy and Strategy

**2 – Accounting Core – 30 hours (30 advanced)**

**a – Accounting Foundation – 18 hours (18 advanced)**

ACCT 3321 Intermediate Accounting I  
ACCT 3322 Intermediate Accounting II  
ACCT 3323 Income Taxation  
ACCT 3324 Cost Accounting and Management  
ACCT 3326 Accounting Information Systems  
ACCT 4327 Auditing

**b – Accounting Electives – 12 hours (12 advanced)**

*Choose 6 hours of advanced Accounting courses and 6 hours of advanced Business. Students are encouraged to consult with an advisor prior to selecting electives.*

**TOTAL CREDIT HOURS FOR GRADUATION – 120 HOURS**

**TOTAL ADVANCED HOURS – 60 HOURS**

**ADMISSION, PROGRESSION, AND GRADUATION REQUIREMENTS, if applicable:**

**Admission requirements**

1. Student must complete all 18 hours of Business Foundation Courses, and a minimum of 15 General Education credits including ECON 2301, before applying to VCoBE.
2. Grades of 'C' or better in all Business Foundation courses.
3. Grade of 'C' or better in ECON 2301.
4. A minimum 2.6 GPA in combined General Education Core & Business Foundation completed coursework.
5. All students pursuing a Bachelor of Business Administration, Bachelor of Arts in Economics, or Bachelor of Science in Materials Management and Logistics from VCoBE, must apply for and be admitted to the VCoBE before they are allowed to enroll in the Advanced Business Core and Major coursework for their degree.

**Progression requirements**

1. Students must earn a grade of 'C' or better in all advanced (3xxx-4xxx) BBA-applicable courses in order to earn program credit towards this major. Students must maintain a minimum 2.5 GPA in degree plan.

**Graduation requirements**

Students must have:

1. A minimum 2.5 GPA in combined Advanced Business Core & Accounting Core coursework.
2. An overall minimum 2.5 GPA required in degree plan.
3. Grades of 'C' or better in all Business Foundation courses.
4. Grade of 'C' or better in ECON 2301.
5. Students must earn a grade of 'C' or better in all advanced (3xxx-4xxx) BBA-applicable courses in order to earn program credit towards this major.

**8-7-19 Revisions:**

- Added the requirements below to graduation requirements:
  - Grades of 'C' or better in all Business Foundation courses.
  - Grade of 'C' or better in ECON 2301.
  - Students must earn a grade of 'C' or better in all advanced (3xxx-4xxx) BBA-applicable courses in order to earn program credit towards this major.