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**

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>080</td>
<td>Social and Behavioral Sciences</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>ECON 2301 Principles of Macroeconomics</td>
<td></td>
</tr>
<tr>
<td>090</td>
<td>Integrative and Experiential Learning</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>QUMT 2398 Decision Analytics</td>
<td></td>
</tr>
</tbody>
</table>

### 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

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
ACCOUNTANCY
BACHELOR OF BUSINESS ADMINISTRATION

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 Tax
      ACCT 3324 Cost Accounting and Management
      ACCT 4327 Auditing
      ACCT 4331 Advanced Accounting
   b – Accounting Electives – 12 hours (12 advanced)
      Choose 9 hours of advanced Accounting courses and 3 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 2.5 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.

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.
      3. In addition to the graduation requirements listed in the UTRGV 2017-2019 Undergraduate Catalog, demonstration of proficiency in a language other than English is required at the undergraduate level equivalent to a minimum of six credit hours. Proficiency can be demonstrated by a college credit exam, a placement test approved through the UTRGV Department of Writing and Language Studies, and/or up to six credit hours of college-level language coursework.