

# ACCOUNTING (B.S.)

Degree: Bachelor of Science

Major: Accounting

Total Hours: 120

The Bachelor of Science in Accounting is designed to provide students with the education requirements to become entry-level accountants in public accounting, industry, nonprofit organizations, and government. The curriculum encompasses the accounting authoritative literature and the preparation of financial statements for issuance to the public. Students in this program often seek to become a CPA and will require them to pursue a graduate degree to meet the educational qualifications to sit for the CPA in Texas.

Dual Degree in Accounting - B.S.-M.S.PA

Current law requires 150 college credit hours to sit for the Uniform CPA Examination in the state of Texas. To help students meet this requirement, the graduate college provides dual enrollment in the B.S.-M.S.PA. This enables a timely completion of an internship that offers greater opportunities for initial employment and career success. In addition to the exceptions to the general requirements for admission referred to above, those seeking a dual degree in accounting may apply and be admitted to the M.S.PA prior to completing a bachelor's degree. Applicants must:

- complete at least 75 hours (must complete 12 hours of upper-level accounting courses including [ACCT 3320](#) Intermediate Accounting II)
- have a minimum cumulative GPA of 3.0 in all undergraduate accounting courses at the time of admittance and maintain an accounting GPA of 3.0 throughout the undergraduate program
- have a minimum cumulative overall GPA of 3.0 at the time of admittance and throughout the program.

| Code                                     | Title                                         | Hours |
|------------------------------------------|-----------------------------------------------|-------|
| <b>General Education Core Curriculum</b> |                                               |       |
| <i>Communication</i>                     |                                               |       |
| ENGL 1301                                | Composition I                                 | 3     |
| COMM 1321                                | Business and Professional Speech              | 3     |
| <i>Mathematics</i>                       |                                               |       |
| MATH 1324                                | Mathematics for Business and Social Sciences  | 3     |
| <i>Life and Physical Sciences</i>        |                                               |       |
| Select two of the following: 6           |                                               |       |
| BIOL 1308                                | General Biology (Non-Science Majors)          |       |
| BIOL 1315                                | Plants and Human Society (Non-Majors)         |       |
| BIOL 2306                                | Environmental Science                         |       |
| CHEM 1306                                | Chemistry for Allied Health Sciences          |       |
| CHEM 1308                                | Biochemistry for Allied Health Sciences       |       |
| CHEM 1311                                | General Chemistry I                           |       |
| CHEM 1312                                | General Chemistry II                          |       |
| GEOL 1390                                | Introductory Environmental & Physical Geology |       |
| PHYS 1305                                | Elementary Physics I Lecture                  |       |
| PHYS 1307                                | Elementary Physics II Lecture                 |       |
| PHYS 1311                                | Introduction to Astronomy Lecture             |       |
| SPSC 1301                                | Space Exploration                             |       |

## Language, Philosophy and Culture

|              |                  |   |
|--------------|------------------|---|
| ENGL 2300    | Close Reading II | 3 |
| or PHIL 2306 | Ethics           |   |

## Creative Arts

|                              |                                      |   |
|------------------------------|--------------------------------------|---|
| Select one of the following: |                                      | 3 |
| ARTS 1301                    | Art Appreciation                     |   |
| ARTS 1303                    | Art History I                        |   |
| COMM 1375                    | Film Appreciation                    |   |
| COSC 1324                    | The Art of Computer Game Development |   |
| DANC 2304                    | Dance Appreciation                   |   |
| MUSI 1306                    | Music Appreciation                   |   |
| MUSI 1309                    | Jazz History and Appreciation        |   |
| MUSI 1310                    | History of Rock and Roll             |   |
| PHIL 1330                    | Arts and Ideas                       |   |
| THEA 1310                    | Theatre Appreciation                 |   |

## American History

|                              |                           |   |
|------------------------------|---------------------------|---|
| Select two of the following: |                           | 6 |
| HIST 1301                    | U S History I 1763-1877   |   |
| HIST 1302                    | U S History II Since 1877 |   |
| HIST 2301                    | Texas History             |   |

## Government/Political Science

|           |                                |   |
|-----------|--------------------------------|---|
| POLS 2301 | Intro to American Government I | 3 |
| POLS 2302 | Intro/American Government II   | 3 |

## Social and Behavioral Sciences

|              |                                              |   |
|--------------|----------------------------------------------|---|
| ECON 2301    | Principles of Economics I Macro <sup>1</sup> | 3 |
| or ECON 2302 | Principles of Economics II Micro             |   |

## Component Area Option

|           |                     |   |
|-----------|---------------------|---|
| ENGL 1302 | Composition II      | 3 |
| BUAL 2305 | Business Statistics | 3 |

## Required Major Courses

### College of Business Core

|           |                                                                |   |
|-----------|----------------------------------------------------------------|---|
| BULW 1370 | Business Environment and Public Policy                         | 3 |
| MISY 1373 | Introduction to Business Technologies                          | 3 |
| ECON 2301 | Principles of Economics I Macro                                | 3 |
| ECON 2302 | Principles of Economics II Micro <sup>1</sup>                  |   |
| ACCT 2301 | Introduction to Financial Accounting                           | 3 |
| ACCT 2302 | Introduction to Managerial Accounting                          | 3 |
| BUAL 2305 | Business Statistics                                            | 3 |
| MGMT 3300 | Introduction to Critical Thinking and Business Decision Making | 3 |
| BULW 3310 | Business Law                                                   | 3 |
| MISY 3310 | Principles of MIS                                              | 3 |
| FINC 3310 | Principles of Finance                                          | 3 |
| MGMT 3310 | Principles of Organizational Behavior and Management           | 3 |
| MGMT 3320 | Production Management                                          | 3 |
| MKTG 3310 | Principles of Marketing                                        | 3 |
| MGMT 4370 | Strategic Analysis (Major Specialization )                     | 3 |

### Major Specialization

|           |                            |   |
|-----------|----------------------------|---|
| ACCT 3310 | Intermediate Accounting I  | 3 |
| ACCT 3320 | Intermediate Accounting II | 3 |
| ACCT 3330 | Governmental Accounting    | 3 |

2 Accounting (B.S.)

|                                                                                     |                                       |            |
|-------------------------------------------------------------------------------------|---------------------------------------|------------|
| ACCT 3340                                                                           | Cost Accounting                       | 3          |
| ACCT 3380                                                                           | Taxation Accounting I                 | 3          |
| ACCT 4300                                                                           | Introduction to Auditing              | 3          |
| ACCT 4375                                                                           | Accounting and Information Technology | 3          |
| <i>Elective Courses</i>                                                             |                                       |            |
| International Component Area                                                        |                                       |            |
| Select one of the following:                                                        |                                       | 3          |
| 12 Credit hours of free electives                                                   |                                       | 12         |
| BULW 3350                                                                           | International Business Law            |            |
| ECON 3350                                                                           | International Trade                   |            |
| FINC 3370                                                                           | International Finance                 |            |
| MGMT 3350                                                                           | International Business                |            |
| MKTG 4330                                                                           | International Marketing               |            |
| Any course taken on a Lamar-sponsored study abroad program.                         |                                       |            |
| Any course transferred from an institution with a study abroad agreement with Lamar |                                       |            |
| <b>Total Hours</b>                                                                  |                                       | <b>120</b> |

<sup>1</sup> One of these courses will be used to satisfy the Social and Behavioral Sciences requirement for the General Education Core. Since it is also required for the College of Business Core, it will be factored into the College of Business GPA.

| Course                     | Title                                                                              | Hours     |
|----------------------------|------------------------------------------------------------------------------------|-----------|
| <b>First Year</b>          |                                                                                    |           |
| <b>Fall</b>                |                                                                                    |           |
| ENGL 1301                  | Composition I                                                                      | 3         |
| MATH 1324                  | Mathematics for Business and Social Sciences                                       | 3         |
| ACCT 2301                  | Introduction to Financial Accounting                                               | 3         |
| BULW 1370<br>or MISY 1373  | Business Environment and Public Policy<br>or Introduction to Business Technologies | 3         |
| Life/Physical Science Core |                                                                                    | 3         |
| <b>Hours</b>               |                                                                                    | <b>15</b> |
| <b>Spring</b>              |                                                                                    |           |
| ENGL 1302                  | Composition II                                                                     | 3         |
| BUAL 2305                  | Business Statistics                                                                | 3         |
| ACCT 2302                  | Introduction to Managerial Accounting                                              | 3         |
| BULW 1370<br>or MISY 1373  | Business Environment and Public Policy<br>or Introduction to Business Technologies | 3         |
| Life/Physical Science Core |                                                                                    | 3         |
| <b>Hours</b>               |                                                                                    | <b>15</b> |
| <b>Second Year</b>         |                                                                                    |           |
| <b>Fall</b>                |                                                                                    |           |
| ECON 2301                  | Principles of Economics I Macro                                                    | 3         |
| HIST 1301                  | U S History I 1763-1877                                                            | 3         |
| ACCT 3310                  | Intermediate Accounting I                                                          | 3         |
| COMM 1321                  | Business and Professional Speech                                                   | 3         |
| Creative Art Core          |                                                                                    | 3         |
| <b>Hours</b>               |                                                                                    | <b>15</b> |
| <b>Spring</b>              |                                                                                    |           |
| ECON 2302                  | Principles of Economics II Micro                                                   | 3         |
| HIST 1302                  | U S History II Since 1877                                                          | 3         |
| ACCT 3320                  | Intermediate Accounting II                                                         | 3         |
| ENGL 2300<br>or PHIL 2306  | Close Reading II<br>or Ethics                                                      | 3         |
| MGMT 3300                  | Introduction to Critical Thinking and Business Decision Making                     | 3         |
| <b>Hours</b>               |                                                                                    | <b>15</b> |

|                                  |                                                      |            |
|----------------------------------|------------------------------------------------------|------------|
| <b>Third Year</b>                |                                                      |            |
| <b>Fall</b>                      |                                                      |            |
| ACCT 3380                        | Taxation Accounting I                                | 3          |
| FINC 3310                        | Principles of Finance                                | 3          |
| MISY 3310                        | Principles of MIS                                    | 3          |
| POLS 2301                        | Intro to American Government I                       | 3          |
| BULW 3310                        | Business Law                                         | 3          |
| <b>Hours</b>                     |                                                      | <b>15</b>  |
| <b>Spring</b>                    |                                                      |            |
| ACCT 3390                        | Taxation Accounting II                               | 3          |
| ACCT 3340                        | Cost Accounting                                      | 3          |
| MGMT 3310                        | Principles of Organizational Behavior and Management | 3          |
| POLS 2302                        | Intro/American Government II                         | 3          |
| Free Elective                    |                                                      | 3          |
| <b>Hours</b>                     |                                                      | <b>15</b>  |
| <b>Fourth Year</b>               |                                                      |            |
| <b>Fall</b>                      |                                                      |            |
| ACCT 4300                        | Introduction to Auditing                             | 3          |
| ACCT 3330                        | Governmental Accounting                              | 3          |
| MGMT 3320                        | Production Management                                | 3          |
| MKTG 3310                        | Principles of Marketing                              | 3          |
| ACCT 4310                        | Advanced Accounting                                  | 3          |
| <b>Hours</b>                     |                                                      | <b>15</b>  |
| <b>Spring</b>                    |                                                      |            |
| MGMT 4370                        | Strategic Analysis                                   | 3          |
| International/Cultural Component |                                                      | 3          |
| Free Elective                    |                                                      | 9          |
| <b>Hours</b>                     |                                                      | <b>15</b>  |
| <b>Total Hours</b>               |                                                      | <b>120</b> |