

ACCOUNTING | BACHELOR OF BUSINESS ADMINISTRATION: ACCOUNTING

A B.B.A. degree with a major in accounting prepares you for a variety of high-demand careers in both the public and private sectors of the economy in accounting-related fields including governmental, financial, auditing, cost, tax, and systems.

After successful completion of the program, students will possess the abilities required by entry-level accountants, be able to clearly communicate accounting problems and solutions, and be exposed to computer applications as they relate to the accounting functions.

B.B.A. Degree with a Major in Accounting Program Requirements in printable, PDF format for students starting Fall 2023 or later or current students opting-in to the new KBOR Systemwide Transfer General Education Program (<https://www.fhsu.edu/efa/Documents/accounting-program-guide-f23.pdf>)

Course Offerings Schedule - check when classes are scheduled for on-campus and online delivery (<https://www.fhsu.edu/efa/accounting/course-offerings/>)

Program Summary:

| Code | Title | Hours |
|------------------------------------|-------|------------|
| General Education | | 34 |
| Cognate ² | | 12 |
| Required Courses | | |
| BBA Core | | 27 |
| Accounting Core | | 18 |
| Directed Choices | | |
| Accounting Choice | | 12 |
| Directed Electives | | 6 |
| Open Electives ¹ | | 11 |
| Total Hours | | 120 |

¹ Open electives are the credit hours required to reach a minimum of 120 total hours and 45 upper-level hours. The number listed assumes all courses are completed at FHSU as listed. This number may vary if students transfer courses, or have individual substitutions allowed.

Students should speak with their advisor if either situation applies to determine if the number will vary, and to ensure they enroll in a minimum of 45 upper-level hours.

Students entering within 1 year of high school graduation will take UNIV 101 Freshman Seminar and may apply that hour in the open elective category.

² 3 hours of social and behavioral sciences and 3 hours of math from the cognates may be applied to the general education requirement. This will leave 17 hours of open electives.

Program Requirements

General Education

All undergraduate degrees require completion of the Kansas Systemwide General Education (<https://catalog.fhsu.edu/general-education/>).

Courses identified with ^{GE} on this page may satisfy a general education requirement in addition to the identified degree requirement. Students who apply a degree requirement to satisfy a general education requirement will typically add an equal number of hours to the the university elective category. This flexibility may allow you to complete a minor or certificate within the 120 hour degree. Transfer students and students majoring in programs with approved exceptions (<https://www.fhsu.edu/general-education/documents/fhsu-gen-ed-transfer-exceptions-explainer1.pdf>) are especially encouraged to select these courses in completing General Education requirements to maximize the likelihood of completing the degree with 120 credit hours.

| Code | Title | Hours |
|--------------------------|--|--------------|
| General Education | | 34-35 |
| Cognate | | |
| ECON 201 | Principles of Microeconomics ^{GE} | 3 |
| ECON 202 | Principles of Macroeconomics ^{GE} | 3 |
| MATH 234 or MATH 331 | Analytic Geometry and Calculus I ^{GE} Calculus Methods | 3-5 |
| MATH 250 | Elements of Statistics ^{GE} | 3 |

Cognate classes are requirements for the BBA degree. Students may apply one ECON, and one MATH to the general education requirement and take additional open electives. Additional pre-requisites might be required for enrollment in MATH 234 and MATH 331.

| Code | Title | Hours |
|----------------------|--------------------------------------|-----------|
| Business Core | | |
| ACCT 203 | Principles of Accounting I | 3 |
| ACCT 204 | Principles of Accounting II | 3 |
| GBUS 204 | Business Law I | 3 |
| MGT 301 | Management Principles | 3 |
| MKT 301 | Marketing Principles | 3 |
| FIN 305 | Managerial Finance | 3 |
| BCOM 301 | Strategic Business Communication | 3 |
| MGT 602 | Production and Operations Management | 3 |
| MGT 650 | Business Policy | 3 |
| Total Hours | | 27 |

| Code | Title | Hours |
|-------------------------|--------------------------------|-------|
| Accounting Major | | |
| Accounting Core: | | |
| ACCT 303 | Cost Accounting | 3 |
| ACCT 305 | Intermediate Accounting I | 3 |
| ACCT 306 | Intermediate Accounting II | 3 |
| ACCT 360 | Accounting Information Systems | 3 |
| ACCT 402 | Income Tax Procedure | 3 |
| ACCT 412 | Auditing | 3 |

Accounting Choices:

| | |
|-------------------------------|--|
| Select four of the following: | 12 |
| ACCT 310 | Fraud Examination |
| ACCT 315 | Financial Statement Analysis |
| ACCT 406 | Governmental and Institutional Accounting |
| ACCT 409 | Ethics for Accountants |
| ACCT 466 | Apprenticeship |
| ACCT 467 | Internship: Accounting (with approval of advisor and department chair) |
| ACCT 601 | Advanced Accounting |
| ACCT 608 | CPA Problems |
| ACCT 610 | Advanced Tax Procedure |
| ACCT 612 | Advanced Auditing |

| | |
|---|---|
| Directed Electives | |
| Select 6 credit hours from the following (additional courses will require advisor and departmental approval): | 6 |
| ECON 601 | Quantitative Methods |
| ECON 640 | Money and Banking |
| ECON 651 | Managerial Economics |
| FIN 311 | Fundamentals of Investments |
| FIN 405 | Intermediate Finance |
| FIN 450 | Personal Financial Planning |
| FIN 630 | Insurance Planning |
| FIN 641 | Financial Markets and Institutions |
| GBUS 403 | Commercial Law |
| GBUS 404 | Business Organizations and Government Regulations |
| Another upper-level ACCT class | |

Total Hours **36**

Degree Requirements

| Code | Title | Hours |
|--|-------|-------|
| All bachelor degrees require: | | |
| GPA of 2.0 on FHSU courses & 2.0 on all coursework (Higher program requirements prevail over the 2.0 when set) | | |
| A minimum of 30 hours earned from FHSU with a grade of D, C, B, or A | | |
| Successful completion of an upper division Writing and Information Literacy course (Most majors contain a course designated) | | |
| A minimum of 45 hours of recognized upper division credit | | |
| A minimum of 120 hours of recognized college credit | | |

Degree Maps

| Course | Title | Hours |
|---|------------------------------------|-----------|
| First Year | | |
| Fall | | |
| MATH 110 | College Algebra | 3 |
| ENG 101 | English Composition I | 3 |
| COMM 100 | Fundamentals of Oral Communication | 3 |
| SGE050 - Social Behavioral Sciences Discipline Area | | 3 |
| FIN 205 | Principles of Personal Finance | 3 |
| UNIV 101 | Freshman Seminar | 1 |
| Hours | | 16 |
| Spring | | |
| ENG 102 | English Composition II | 3 |

| | | |
|---|------------------|---|
| SGE040 - Natural Physical Science Discipline Area | 4 | |
| SGE060 - Arts Humanities Discipline Area | 3 | |
| SGE070 - Institutionally Designated Area: Critical Thinking | 3 | |
| MATH 331 | Calculus Methods | 3 |

Hours **16**

| | | |
|--|------------------------------|---|
| Second Year | | |
| Fall | | |
| SGE060 - Arts Humanities Discipline Area | 3 | |
| ECON 202 | Principles of Macroeconomics | 3 |
| MATH 250 | Elements of Statistics | 3 |
| ACCT 203 | Principles of Accounting I | 3 |
| Open Electives | 3 | |

Hours **15**

| | | |
|----------------|------------------------------|---|
| Spring | | |
| ECON 201 | Principles of Microeconomics | 3 |
| FIN 305 | Managerial Finance | 3 |
| ACCT 204 | Principles of Accounting II | 3 |
| GBUS 204 | Business Law I | 3 |
| Open Electives | 3 | |

Hours **15**

| | | |
|--------------------|----------------------------------|---|
| Third Year | | |
| Fall | | |
| BCOM 301 | Strategic Business Communication | 3 |
| MGT 301 | Management Principles | 3 |
| ACCT 303 | Cost Accounting | 3 |
| ACCT 305 | Intermediate Accounting I | 3 |
| Directed Electives | 3 | |

Hours **15**

| | | |
|--------------------|--------------------------------|---|
| Spring | | |
| MKT 301 | Marketing Principles | 3 |
| ACCT 306 | Intermediate Accounting II | 3 |
| ACCT 360 | Accounting Information Systems | 3 |
| ACCT 402 | Income Tax Procedure | 3 |
| Directed Electives | 3 | |

Hours **15**

| | | |
|--------------------|--------------------------------------|---|
| Fourth Year | | |
| Fall | | |
| MGT 602 | Production and Operations Management | 3 |
| ACCT 412 | Auditing | 3 |
| Directed Electives | 3 | |
| Directed Electives | 3 | |
| Open Electives | 3 | |

Hours **15**

| | | |
|--------------------|-----------------|---|
| Spring | | |
| MGT 650 | Business Policy | 3 |
| Directed Electives | 3 | |
| Directed Electives | 3 | |
| Open Electives | 3 | |
| Open Electives | 1 | |

Hours **13**

Total Hours **120**

Academic Degree Maps are term-by-term sample course plans that specify milestones, courses, and special requirements that are necessary for facilitating on-time completion. Degree Maps are *examples* and are not prescriptive. Individualized choices such as concentration options, transfer credits, optional minors, advisory programs (certificates), etc. can alter the recommended coursework. Course offerings are subject to change. Students should consult with their academic advisors for additional guidance on course planning.

To determine courses to take in the directed choices (often listed as Program Elective Course) and directed elective course blocks see the overview tab for courses. To locate approved courses in General Education areas (Undergraduate Programs) see the general education section (<https://catalog.fhsu.edu/general-education/>) of the catalog.

The undergraduate course maps typically advise the most efficient route for students to complete the general education requirements. Courses that are required in the major may be listed as fulfilling relevant general education requirements. This will result in more open elective course hours in some maps than is listed on the degree overview page.