

ACCOUNTING | BACHELOR OF BUSINESS ADMINISTRATION: ACCOUNTING (PUBLIC ACCOUNTING)

This concentration prepares students who prefer working at a public accounting firm in tax or as a tax auditor. This program is designed to provide the educational qualifications needed to sit for the CPA exam. **This program is not available for online delivery.**

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/index/>)

Program Summary:

Code	Title	Hours
General Education		34
Cognate ²		12
Required Courses		
BBA Core		27
Accounting Core		18
Other Required business		12
Directed Electives		6
Accounting Electives		
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

Code	Title	Hours
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
Public Accounting Concentration		
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
Other Required Business Classes/Concentration Core:		
GBUS 403	Commercial Law	3
INF 304	Management Information Systems	3
INF 604	Data Analytics I	3
ECON 640 or ECON 651	Money and Banking Managerial Economics	3

Accounting Electives:		
Select two of the following:		6
ACCT 406	Governmental and Institutional Accounting	
ACCT 601	Advanced Accounting	
ACCT 610	Advanced Tax Procedure	
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		

Requirements to Sit for CPA Exam in Kansas

150 Credit Hours of post-secondary coursework are required to be eligible to sit for the Certified Public Accountant exam in Kansas. While the B.B.A. in Accounting with a Public Accounting Concentration will prepare the student academically to sit for the exam, it will not provide the required number of post-secondary credit hours.

Students are encouraged to pursue a second degree in an area that complements their accounting degree. It is often possible to complete a double degree with 150 credit hours. A popular second degree is in finance, but other degree areas might include management information systems, marketing, or international business and economics. Students can also complete a minor or take a collection of courses in another business discipline to fulfill the 150 credit hours of post-secondary coursework.

Degree Maps

Course	Title	Hours
First Year		
Fall		
MATH 110	College Algebra	3
ENG 101	English Composition I	3
SGE050 - Social Behavioral Sciences Discipline Area		3
FIN 205	Principles of Personal Finance	3
UNIV 101	Freshman Seminar	1
COMM 100	Fundamentals of Oral Communication	3
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
ACCT 204	Principles of Accounting II	3
FIN 305	Managerial Finance	3
GBUS 204	Business Law I	3
Open Electives		3
Hours		15
Third Year		
Fall		
MGT 301	Management Principles	3
ACCT 303	Cost Accounting	3
ACCT 305	Intermediate Accounting I	3
GBUS 403	Commercial Law	3
ECON 640	Money and Banking	3
Hours		15
Spring		
BCOM 301	Strategic Business Communication	3
MKT 301	Marketing Principles	3
ACCT 306	Intermediate Accounting II	3
ACCT 360	Accounting Information Systems	3
INF 304	Management Information Systems	3
Hours		15
Fourth Year		
Fall		
MGT 602	Production and Operations Management	3
ACCT 402	Income Tax Procedure	3
Open Electives		3
ACCT 412	Auditing	3
INF 604	Data Analytics I	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.