

Undergraduate Catalog 2024-2025

Bachelor of Business Administration, Major in Accounting

Overview
Plan of Study
Marketable Skills

Additional information on delivery format, credit requirements, and other details.

First Year

FALL

Component Area II

Component Area IX

ENGL 1301²

HIST 1301³

MATH 1324⁴

Second Year

FALL

Component Area IV

Component Area IX⁵

ACCT 2301

ECON 2301

POLS 2305⁶

Third Year

FALL

ACCT 3313

ACCT 2302. Principles of Managerial Accounting. 3 Hours. [TCN: ACCT 2302]

Students are introduced to the fundamental concepts of managerial accounting appropriate for all organizations. Students will study information from the entity's accounting system relevant to decisions made by internal managers, as distinguished from information relevant to users who are external to the company. The emphasis is on the identification and assignment of product costs, operational budgeting and planning, cost control, and management decision-making. Topics may include product costing methodologies, cost behavior, operational and capital budgeting, and performance evaluation. Students who plan to take [ACCT 3313](#) must earn a minimum grade of C in [ACCT 2302](#).
Prerequisite: [ACCT 2301](#).

tion, such as cost,

HOURS

4

3

3

3

3

16

HOURS

3

3

3

3

3

15

HOURS

3

- The following courses satisfy one credit hour of the Core Curriculum requirement for Component Area IX (Component Area Option): ECON 1100, KINE 2115, MCOM 1130, NGLI 1101, or UNIV 1101.
- Satisfies Core Curriculum requirement for Component Area I (Communication).
- Satisfies Core Curriculum requirement for Component Area VI (U.S. History).
- MATH 1324 is required for COBA and satisfies the Core Curriculum requirement for Component Area II (Mathematics).
- BUAD 2321 or COMS 2382 is suggested to fulfill the three-hour credit of the Core Curriculum requirement for Component Area IX (Component Area Option).

Undergraduate Catalog 2024-2025

Bachelor of Business Administration, Major in Accounting

Each BBA degree consists of:

- [University Core Curriculum](#) ([MATH 1324](#) should be used to satisfy Core Component II)
- Business Core (see list below)
- Computer Literacy course ([MGIS 1305](#) or [CSTE 1330](#))
- Major Required Courses
- Elective(s)

Note: Transfer students must take at least 50% of the required business curriculum for the BBA in residence at Sam Houston State University, which may include courses taken at [The Woodlands Center](#) campus or through [SHSU Online](#).

Additional information: Reference the [Program Landing Page](#) for additional information, such as cost, delivery format, contact information, or to schedule a visit.

Bachelor of Business Administration, Major in Accounting		
Core Curriculum		
Component Area I (Communication)		6
Component Area II (Mathematics) ¹		3
Component Area III (Life and Physical Science)		8
Component Area IV (Language, Philosophy, and Culture)		3
Component Area V (Creative Arts)		3
Component Area VI (U.S. History)		6
Component Area VII (Political Science/Government)		6
Component Area VIII (Social and Behavioral Sciences) ²		3
Component Area IX (Component Area Option) ³		4
Degree Specific Requirements		
MATH 1324	Mathematics for Managerial Decision Making ¹	3
MGIS 1305 or CSTE 1330	Business Computer Applications Introduction to Computers	3
Business Core		
ACCT 2301	Principles of Financial Accounting	3
ACCT 2302	Principles of Managerial Accounting	3
BANA 2372	Business Analysis	3
BANA 3363	Inter Business Analysis	3
BUAD 3301	Business Legal Environment	3
BUAD 3335	Business Communication	3
ECON 2301	Principles Of Macroeconomics	3
ECON 2302	Principles Of Microeconomics ²	3
FINC 3320	Business Finance	3
MGIS 3310	Principles of Management Information Systems (MIS)	3
MGMT 3310	Principles Of Management	3
MGMT 3370	Operations Management	3

MGMT 4390	Strategic Management & Policy	3
MKTG 3310	Principles Of Marketing	3
Major: Foundation		
ACCT 3313	Intermediate Accounting I	3
ACCT 3314	Intermediate Accounting II	3
ACCT 3324	Accounting Information Systems	3
ACCT 3347	Cost Accounting	3
ACCT 3353	Federal Taxation Concepts	3
ACCT 4317	Advanced Financial Accounting	3
ACCT 4352	Federal Taxation Concepts II	3
ACCT 4372	Auditing Principles	3
Major: Prescribed Electives		
ACCT Prescribed Electives ⁴		6
Electives: General		
General Electives ⁵		6
Minor: Not Required ^{6, 7}		
Total Hours		120

- 1 [MATH 1324](#) is required for COBA and satisfies the Core Curriculum requirement for Component Area II (Mathematics).
- 2 [ECON 2302](#) is a Business Core course and should be taken to satisfy the Core Curriculum requirement for Component Area VIII (Social and Behavioral Sciences).
- 3 [BUAD 2321](#) or [COMS 2382](#) is suggested to fulfill the three-hour credit of the Core Curriculum requirement for Component Area IX (Component Area Option). The following courses satisfy one credit hour of the Core Curriculum requirement for Component Area IX (Component Area Option): [ECON 1100](#), [KINE 2115](#), [MCOM 1130](#), [NGLI 1101](#), or [UNIV 1101](#).
- 4 See the course listing below for ACCT Prescribed Electives.
- 5 Students planning to take the CPA exam should take [ACCT 4379](#).
- 6 A minor is not required for this degree program; however, a student has the option to add a minor, but to do so, additional semester credit hours will be needed above the degree program's stated total semester credit hours.
- 7 The following minor cannot be paired with this degree program: Minor in General Business Administration.

ACCT Prescribed Electives ⁴		
ACCT 4325	Emerging Technology in Accounting	3
ACCT 4336	Governmental & Nonprofit Accounting	3
ACCT 4360	Oil And Gas Accounting	3
ACCT 4363	Fraud Examination	3

Notes

Students must earn a 2.5 minimum overall GPA in all coursework.

Students must meet a 2.0 minimum overall major GPA in all major coursework.

Students must earn a 2.0 minimum SHSU GPA in all coursework.

Students must meet a 2.0 minimum SHSU major GPA in all major coursework.

A cumulative (SHSU and transfer) minimum GPA of 2.5 is required for students to graduate with a BBA in Accounting.

Accounting majors must make a minimum grade of "C" or better in all accounting (ACCT) courses taken to graduate with a BBA in Accounting.

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First Year

FALL	HOURS	SPRING	HOURS
Component Area III	4	Component Area III	4
Component Area IX ¹	1	Component Area V	3
ENGL 1301 ²	3	ENGL 1302 ²	3
HIST 1301 ³	3	HIST 1302 ³	3
MATH 1324 ⁴	3	MGIS 1305 or CSTE 1330	3
	14		16
Second Year			
FALL	HOURS	SPRING	HOURS
Component Area IV	3	ACCT 2302	3
Component Area IX ⁵	3	BANA 2372	3
ACCT 2301	3	ECON 2302 ⁷	3
ECON 2301	3	General Elective ⁸	3
POLS 2305 ⁶	3	POLS 2306 ⁶	3
	15		15
Third Year			
FALL	HOURS	SPRING	HOURS
ACCT 3313	3	ACCT 3314	3
ACCT 3324	3	ACCT 3347	3
FINC 3320	3	BANA 3363	3
MGMT 3310	3	BUAD 3301	3
MKTG 3310	3	MGIS 3310	3
	15		15
Fourth Year			
FALL	HOURS	SPRING	HOURS
ACCT Prescribed Elective ⁹	3	ACCT Prescribed Elective ⁹	3
ACCT 3353	3	ACCT 4352	3
ACCT 4317	3	ACCT 4372	3
BUAD 3335	3	General Elective ⁸	3
MGMT 3370	3	MGMT 4390	3
	15		15
Total Hours: 120			

- 1 The following courses satisfy one credit hour of the Core Curriculum requirement for Component Area IX (Component Area Option): [ECON 1100](#), [KINE 2115](#), [MCOM 1130](#), [NGLI 1101](#), or [UNIV 1101](#).
- 2 Satisfies Core Curriculum requirement for Component Area I (Communication).
- 3 Satisfies Core Curriculum requirement for Component Area VI (U.S. History).
- 4 [MATH 1324](#) is required for COBA and satisfies the Core Curriculum requirement for Component Area II (Mathematics).
- 5 [BUAD 2321](#) or [COMS 2382](#) is suggested to fulfill the three-hour credit of the Core Curriculum requirement for Component Area IX (Component Area Option).
- 6 Satisfies Core Curriculum requirement for Component Area VII (Political Science/Government).
- 7 [ECON 2302](#) is a Business Core course and should be taken to satisfy the Core Curriculum requirement for Component Area VIII (Social and Behavioral Sciences).
- 8 Students planning to take the CPA exam should take [ACCT 4379](#).
- 9 See the course listing below for ACCT Prescribed Electives.

ACCT Prescribed Electives ⁹

ACCT 4325	Emerging Technology in Accounting	3
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ACCT 4360	Oil And Gas Accounting	3
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A minor is not required for this degree program; however, a student has the option to add a minor, but to do so, additional semester credit hours will be needed above the degree program's stated total semester credit hours.

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The Texas Higher Education Coordinating Board (THECB) marketable skills initiative is part of the state's **60x30TX plan** and was designed to help students articulate their skills to employers. Marketable skills are those skills valued by employers and/or graduate programs that can be applied in a variety of work or education settings and may include interpersonal, cognitive, and applied skill areas.

The BBA in Accounting is designed to provide graduates with the following marketable skills:

- **Measurement Analysis and Interpretation:** Our graduates will identify and apply appropriate, reliable, and verifiable measurements to analyze data for a given purpose and intended use.
- **Reporting:** Our graduates will identify the appropriate content and communicate clearly and objectively to the intended audience, the work performed and the results as governed by professional standards, required by law, or dictated by the business environment.
- **Research:** Our graduates will identify, access, and apply relevant professional frameworks, standards, and guidance, as well as other information for analysis to make informed decisions.
- **Risk Assessment, Analysis, and Management:** Our graduates will assess, analyze, and manage risk using appropriate frameworks, professional judgment, and skepticism for effective business management.
- **Systems and Process Management:** Our graduates will identify the appropriate businesses processes and system(s) and the related framework and controls to assist in the design and use of systems for efficient and effective operations.
- **Technology and Tools:** Our graduates will identify and utilize relevant technology and tools to analyze data, efficiently and effectively perform assigned tasks, as well as support other competencies.