# **College of Business**

## B.S./M.S. Accounting



### 2017-2018 Texas Common Course Numbering System Transfer Guide OF NORTH TEXAS®

This four-year plan provides a model for on-time completion of this UNT program using as many TCCNS courses as possible. The four-year plan also shows the first point when no TCCNS options are available for this program. See the current <u>Undergraduate Catalog</u> for course prerequisites. Course availability at UNT is subject to change, and the plan shown below may change based on updates to UNT's course offerings.

YEAR	FALL SEMESTER		SPRING SEMESTER	
	UNT Requirement	TCCNS Option	UNT Requirement	TCCNS Option
F R E S H M A N	ENGL 1310	ENGL 1301	TECM 2700	ENGL 2311
	Mathematics (Prerequisite to MATH 1190 or 1710, if	Mathematics (Prerequisite to MATH 1325/1425 or 2313/2413/2513, if	MATH 1190 or 1710	MATH 1325 or 1425; or MATH 2313 or 2413 or 2513
	required); or free elective	required); or free elective (consult UNT advisor)	PSCI 2306	GOVT 2306
	UNT Core: Life & Physical Sciences	See list of approved courses	ECON 1100	ECON 2302
	PSCI 2305	GOVT 2305	BCIS 2610	BCIS 1305 or 1405
	UNT Core: CAO Category I	See list of approved courses	BUSI 1200 (1 hour)	None
YEAR	FALL SEMESTER		Spring Semester	
	UNT Requirement	TCCNS Option	UNT Requirement	TCCNS Option
s	UNT Core: Language, Philosophy & Culture	See list of approved courses	UNT Core: Life & Physical Sciences	See list of approved courses
0	UNT Core: American History	See list of approved courses	UNT Core: American History	See list of approved courses
P H	ECON 1110	ECON 2301	ACCT 2020	ACCT 2302 or 2402
0	ACCT 2010	ACCT 2301 or 2401	Free elective	Consult UNT advisor
M O R E	UNT Core: Creative Arts	See list of approved courses	DSCI 2710	DSCI 2710 at UNT preferred (will accept MATH 1342, MATH 1442, MATH 2342, or MATH 2442 per Texas Tuning)
			BUSI 2200 (1 hour)	None
			5651 2266 (1 Hodi)	Hone
YEAR	FALL SE	MESTER	SPRING S	
YEAR	Fall Se	MESTER TCCNS Option	· · ·	
			SPRING S	EMESTER
YEAR J U	UNT Requirement		SPRING S UNT Requirement	EMESTER
J U N	UNT Requirement BCIS 3610 or 3620	TCCNS Option	SPRING S UNT Requirement BLAW 3430	EMESTER TCCNS Option
J U N I O	UNT Requirement BCIS 3610 or 3620 ACCT 3110 ACCT 3270		SPRING S UNT Requirement BLAW 3430 ACCT 3120	EMESTER
J U N I	UNT Requirement BCIS 3610 or 3620 ACCT 3110	TCCNS Option	SPRING S UNT Requirement BLAW 3430 ACCT 3120 ACCT 4100	EMESTER TCCNS Option
J U N I O	UNT Requirement BCIS 3610 or 3620 ACCT 3110 ACCT 3270	TCCNS Option	SPRING S UNT Requirement BLAW 3430 ACCT 3120 ACCT 4100 DSCI 3710	EMESTER TCCNS Option
J U N I O	UNT Requirement           BCIS 3610 or 3620           ACCT 3110           ACCT 3270           MKTG 3650           FINA 3770	TCCNS Option	SPRING S UNT Requirement BLAW 3430 ACCT 3120 ACCT 4100 DSCI 3710 MGMT 3720	EMESTER TCCNS Option
J U N I O R	UNT Requirement           BCIS 3610 or 3620           ACCT 3110           ACCT 3270           MKTG 3650           FINA 3770	TCCNS Option None	Spring S           UNT Requirement           BLAW 3430           ACCT 3120           ACCT 4100           DSCI 3710           MGMT 3720           ACCT 3405 (1 hour)	EMESTER TCCNS Option
J U N I O R	UNT Requirement BCIS 3610 or 3620 ACCT 3110 ACCT 3270 MKTG 3650 FINA 3770 FALL SE	TCCNS Option None	Spring S           UNT Requirement           BLAW 3430           ACCT 3120           ACCT 4100           DSCI 3710           MGMT 3720           ACCT 3405 (1 hour)	EMESTER TCCNS Option None
J U N I O R YEAR	UNT Requirement BCIS 3610 or 3620 ACCT 3110 ACCT 3270 MKTG 3650 FINA 3770 FALL SE UNT Requirement	TCCNS Option None	SPRING S UNT Requirement BLAW 3430 ACCT 3120 ACCT 4100 DSCI 3710 MGMT 3720 ACCT 3405 (1 hour) SPRING S UNT Requirement Economics (advanced,	EMESTER TCCNS Option None
J U N I O R YEAR	UNT Requirement BCIS 3610 or 3620 ACCT 3110 ACCT 3270 MKTG 3650 FINA 3770 FALL SE UNT Requirement BCIS 4660 or 4690 or 4740	TCCNS Option None	SPRING S UNT Requirement BLAW 3430 ACCT 3120 ACCT 4100 DSCI 3710 MGMT 3720 ACCT 3405 (1 hour) SPRING S UNT Requirement Economics (advanced, 3XXX-4XXX) Supporting Field course	EMESTER TCCNS Option None
J U N I O R YEAR	UNT Requirement           BCIS 3610 or 3620           ACCT 3110           ACCT 3270           MKTG 3650           FINA 3770           FALL SE           UNT Requirement           BCIS 4660 or 4690 or 4740           ACCT 4300	None None TCCNS Option TCCNS Option	SPRING S UNT Requirement BLAW 3430 ACCT 3120 ACCT 3120 ACCT 4100 DSCI 3710 MGMT 3720 ACCT 3405 (1 hour) SPRING S UNT Requirement Economics (advanced, 3XXX-4XXX) Supporting Field course (OPSM 3830 preferred) Graduate level internship**	EMESTER
J U N I O R YEAR S E N I O	UNT Requirement           BCIS 3610 or 3620           ACCT 3110           ACCT 3270           MKTG 3650           FINA 3770           FALL SE           UNT Requirement           BCIS 4660 or 4690 or 4740           ACCT 4300           ACCT 4400           Economics (advanced,	None None TCCNS Option TCCNS Option	SPRING S UNT Requirement BLAW 3430 ACCT 3120 ACCT 4100 DSCI 3710 MGMT 3720 ACCT 3405 (1 hour) SPRING S UNT Requirement Economics (advanced, 3XXX-4XXX) Supporting Field course (OPSM 3830 preferred) Graduate level internship** (Suggested but optional) Graduate Course**	EMESTER

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The combined Bachelor of Science with a major in accounting and Master of Science with a major in either accounting or taxation is a 150-semester-hour program. Students awarded the Master of Science with a major in either accounting or taxation are simultaneously awarded the Bachelor of Science with a major in accounting. The Bachelor of Science with a major in accounting is not awarded separately.

All students admitted to the College of Business Undergraduate program:

- Enter under a Tiered Progression Program and are placed into one of three tiers: Pre-business, Business Undergraduate, or Declared Business Major. See "Tiered Progression Program" on page two for detailed information.
- Are responsible for integrating University Core and Pre-business courses into their schedule simultaneously for course sequencing and timely graduation purposes. See four-year plan on page three for scheduling suggestions.

### **Courses Recommended for Transfer**

The UNT Core requirements, with the exception of American History and the College & Major requirements, are shown with Texas Common Course Numbering System values only when UNT offers equivalent courses. There may be other courses in transfer that apply toward the specific degree requirement, but those listed are known to apply.

UNT Core: Communication	UNT Core: Social & Behavioral Sciences	
ENGL 1301; and ENGL 1302 or 2311 A grade of 'C' or better is required on courses applied toward this	This requirement will be met by fulfilling the College of Business pre-business requirements (see below).	
requirement.	UNT Core: Component Area Option Category I	
ENGL 2311 is required for the B.S./M.S. Accounting program and will fulfill both UNT core and major requirements.	One course chosen from: ARTS 1301; BIOL/HECO 1322; COMM 1307; MATH 2305 or 2405; SPCH 1311 or 1315; TECA 1303	
UNT Core: Mathematics		
This requirement will be met by fulfilling the College of Business pre-business requirements (see next column).	UNT Core: Component Area Option Category II	
UNT Core: Life & Physical Sciences	This requirement will be met by fulfilling the College of Business Pre-Business program requirements (see column below).	
For students <u>not</u> majoring in Science, Mathematics, or Engineering, completing two courses from the list below is recommended (see an Academic Advisor for more options).	College of Business: Pre-Business Courses	
<ul> <li>ANTH 2401</li> <li>ASTR 1403</li> <li>PHYS 1403</li> <li>ASTR 1404</li> <li>PHYS 1404</li> <li>BIOL 1408</li> <li>PHYS 1410</li> <li>BIOL 2406</li> <li>PHYS 1415</li> <li>GEOL 1401</li> </ul> UNT Core: American History	<ul> <li>ACCT 2301 or 2401; and 2302 or 2402</li> <li>BCIS 1305 or 1405</li> <li>ECON 2301 and 2302 (fulfills Social and Behavioral Sciences core, CAO Category II and program requirements)</li> <li>MATH 1325 or 1425; or MATH 2313 or 2413 or 2513 (fulfills both Mathematics core and program requirements)</li> <li>DSCI 2710 at UNT preferred (will accept MATH 1342, MATH 1442, MATH 2342, or MATH 2442 per Texas Tuning)</li> <li>ENGL 2311 (fulfills both Communication core and program requirements)</li> </ul>	
Two courses chosen from: HIST 1301, 1302, 2301 UNT Core: Government/Political Science	A grade of 'C' or better is required in all pre-business requirements.	
GOVT 2305 and 2306	College of Business: Foundation Courses (Grades of C or better required)	
UNT Core: Creative Arts One course chosen from: ARTS 1301 or 1304; DRAM 1310; MUSI 1306; SPCH 2341	No TCCNS option available.	
UNT Core: Language, Philosophy and Culture	Accounting: Professional Field & Supporting Courses (Grades of C or better required)	
One course chosen from: ENGL 2332 or 2333; HIST 2321 or 2322; PHIL 1301, 1304, 2303, 2306, or 2316	No TCCNS option available.	

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UNIVERSITY OF NORTH TEXAS

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#### **College of Business: Tiered Progression Program**

All students new to UNT's College of Business are placed into one of three tiers:

- Tier One—Pre-business (PBUS) includes all new freshmen and all new transfer students with a transfer GPA between 2.0 and 2.69. PBUS students must be advised each semester and must attend two approved university or college workshops/ seminars. In addition to the requirements listed below, all pre-business prerequisite courses require a minimum grade of C. PBUS students are restricted to 1000/2000 level business courses. In order to progress and be accepted into Tier Two (BUND), students must attain a 2.7 UNT cumulative GPA and have completed three of the following designated prebusiness prerequisite courses with a minimum of two B's and one C: college-level MATH, ACCT 2301 or 2401, ACCT 2302 or 2402, ECON 2301, ECON 2302, DSCI 2710 at UNT preferred (will accept MATH 1342, MATH 1442, MATH 2342, or MATH 2442 per Texas Tuning).
- Tier Two—Business Undergraduate (BUND) students include any student with a 2.7 or higher UNT cumulative GPA (or any new transfer student with a 2.7 cumulative transfer GPA at time of transfer) who has completed at least three of the designated pre-business courses. BUND students are restricted to 1000/2000 level business courses. In order to progress to Tier Three—Declared Business major— students must have a 2.7 UNT cumulative GPA and have completed all of the nine pre-business prerequisite courses with a grade of C or higher: ENGL 1301, ENGL 1302 or 2311, MATH 1325 or 1425, BCIS 1305 or 1405, ECON 2301, ECON 2302, ACCT 2301 or 2401, ACCT 2302 or 2402, DSCI 2710 at UNT preferred (will accept MATH 1342, MATH 1442, MATH 2342, or MATH 2442 per Texas Tuning).
- **Tier Three**—Declared Business students are students who have successfully completed all nine pre-business prerequisites with a grade of C or higher and have a 2.7 UNT cumulative GPA. Upon meeting these requirements, students will meet with an Academic Advisor in BLB 110 to request an official degree plan and acceptance into their choice of one of the professional field/majors offered by the College of

#### College of Business: Degree Progress/Major Dismissal

Students who have been accepted to a business degree program must maintain satisfactory progress. Declared business majors are subject to dismissal from a business degree program and may not be permitted to enroll for additional courses in that major if they receive any combination of grades of D or F in two attempts of the same course in the professional field and supporting field courses in their degree plan.

#### BS/MS Accounting: Admission to the Graduate Program

Admission to the Graduate Portion: Admission to the graduate program is competitive, and completion of undergraduate course work does not guarantee admission to the graduate program. In addition to the departmental graduate admission requirements, a student must have a minimum overall program GPA of 2.8 and a minimum advanced accounting GPA of 3.0 in order to be admitted to the MS-Accounting program. The final decision regarding admission to the Master of Science with a major in accounting or taxation rests with the Department of Accounting.

#### **Special Notes**

#### Hours Required and General/College Requirements:

- Grade point average requirements for graduation with a BBA or BS from the College of Business:
  - a minimum of 2.0 grade point average in all courses completed at UNT
  - a minimum 2.0 overall grade point average in all courses (UNT and transfer)
- A minimum of 150 semester hours (including a minimum of 114 undergraduate hours, of which 42 must be advanced, and 36 graduate credit hours), and fulfillment of degree requirements for the Bachelor of Business Administration or Bachelor of Science degree as specified in the <u>general</u> <u>university requirements</u> section of the UNT catalog and the College of Business requirements.
- A candidate for the degree must complete 33 hours of business administration courses in residence, of which 15 hours must be in the professional field of study.
- The College of Business will not grant upper-division (3000– 4000 level) degree credit for any transfer course taken at the lower division. Upper-division course work transferred from a regionally accredited four-year institution will be evaluated on an individual course basis to determine applicable degree credit.

#### UNT Core Curriculum/Transfer of Core Curriculum: UNT

complies with the <u>mandates of the 1997 Texas Legislature</u> regarding requirements for state-assisted institutions. Students who successfully complete the common core curriculum (in whole or in part) at a Texas state-assisted institution of higher education are eligible to transfer as "core complete" for those categories in the UNT University Core Curriculum.

Individual academic programs may require courses contained in parts of the University Core Curriculum. Students who wish to take courses that will fulfill both core and major/program requirements simultaneously should check with academic advisors for assistance in selecting core courses.

**Choice of Catalog:** Any student transferring directly from a Texas public community college to UNT shall have the same choice of catalog designating degree requirements as the student would have had if the dates of attendance at the university had been the same as the dates of attendance at the community college.

The College of Business is accredited by the AACSB International— The Association to Advance Collegiate Schools of Business at both the undergraduate and graduate levels.

The College of Business required curriculum and policies are located in the <u>undergraduate catalog</u> under the corresponding catalog year.

For additional program and contact information, visit the College of Business Student Advising website at <a href="http://www.cob.unt.edu/programs/undergrad">www.cob.unt.edu/programs/undergrad</a>.