

# UNIVERSITY OF NORTH TEXAS COLLEGE OF BUSINESS

2018-2019

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

### University Core (42 hours; hours may vary - see below)

In order to reach 120 hours, this degree will require students to take some courses that are used to fulfill two requirements between the core and the pre-business. Please see the COB Advising and Student Services Office in BLB 110 for advising related to these specific core requirements and best options. Eligibility to take a course fulfilling two requirements may be required. If eligibility is not met, this may require hours beyond the 120 hours for the degree.

### Pre-Business Requirements (21 hours)

|                                     |                                       |
|-------------------------------------|---------------------------------------|
| <b>ECON 1100 &amp; 1110 (6 hrs)</b> | Principles of Economics               |
| <b>MATH 1190 (3 hrs)</b>            | Business Calculus                     |
| <b>BCIS 2610 (3 hrs)</b>            | Introduction to Computers in Business |
| <b>ACCT 2010 &amp; 2020 (6 hrs)</b> | Accounting Principles I & II          |
| <b>DSCI 2710 (3 hrs)</b>            | Data Analysis with Spreadsheets       |

### Other Requirements

**Communication:** TECM 2700 Technical Writing

**Professional Development:**

BUSI 1200  
BUSI 2200  
ACCT 3405

**Free Electives** (to reach 120 hours; hours vary)

**IMPORTANT NOTICE:** *In order to enroll in JR/SR level courses and file a degree plan, students must: complete 45 hours, complete the pre-business requirement courses with minimum grades of C; have a minimum 2.7 pre-business GPA; AND have a minimum 2.0 UNT cumulative GPA.*

### Business Foundation Courses (18 hours)

|                          |   |
|--------------------------|---|
| <b>BCIS 3610 (3 hrs)</b> | Basic Information Systems                 |
| <b>BLAW 3430 (3 hrs)</b> | Legal and Ethical Environment of Business |
| <b>DSCI 3710 (3 hrs)</b> | Business Statistics with Spreadsheets     |
| <b>FINA 3770 (3 hrs)</b> | Finance                                   |
| <b>MGMT 3720 (3 hrs)</b> | Organizational Behavior                   |
| <b>MKTG 3650 (3 hrs)</b> | Foundations of Marketing Practice         |

\* Students may not retake any accounting course which is a prerequisite for an accounting course they have completed with a "C" or better. Students may not retake any accounting course more than once (for a total of two times).

### Professional Field Courses (25 hours)

|                          |  |
|--------------------------|--|
| <b>ACCT 3110 (3 hrs)</b> | Intermediate I                         |
| <b>ACCT 3120 (3 hrs)</b> | Intermediate II                        |
| <b>ACCT 3270 (3 hrs)</b> | Cost Accounting                        |
| <b>ACCT 3405 (1 hr)</b>  | Professional Development               |
| <b>ACCT 4100 (3 hrs)</b> | Accounting Systems                     |
| <b>ACCT 4140 (3 hrs)</b> | Advanced Accounting Principles         |
| <b>ACCT 4300 (3 hrs)</b> | Federal Income Taxation                |
| <b>ACCT 4320 (3 hrs)</b> | Federal Income Taxation II             |
| <b>ACCT 4400 (3 hrs)</b> | Auditing—Professional Responsibilities |

**Note:** All students entering ACCT 3110 (Intermediate Accounting I) are required to complete and pass a qualifying exam. This policy applies to both UNT students and transfer students. The exam will be administered several times a year.

### Supporting Field Courses (12 hours)

|                                  |  |
|----------------------------------|--|
| <b>DSCI 4520 (3 hrs)**</b>       | Introduction to Data Mining                          |
| <b>ECON 3xxx-4xxx (3 hrs)</b>    | Advanced Economics                                   |
| <b>Approved Elective (3 hrs)</b> | BCIS 3xxx-4xxx, OPSP 3830*, OPSP 4810, or DSCI 3870* |
| <b>BUSI 3660* (3 hrs)</b>        | Professional Speaking, Writing and Presentation      |

\*strongly recommended to meet leveling requirements for MS portion

\*\* prerequisite of 2.7 UNT GPA required

**This degree will require at least 12 hours in summer in order to be on track for graduate courses in Senior year Spring semester.**

Internship (ACCT 5800): Internship credit is strongly suggested on the MS portion during your first semester in graduate school. Please see the ACCT departmental advisor regarding requirements.

### MS Graduate Portion (33 hours)

**See the Graduate Programs Office (BLB 201) for admission information and graduate degree course requirements.**

Admission to the MS portion requires a 3.0 Accounting GPA, which is comprised of ACCT 3110, 3120, 3270, 4100, 4140, 4300, 4320 and 4400.

A total of 120 undergraduate credit hours and 33 graduate credit hours are required for this degree. GPA requirements for admittance to the graduate (MS) portion: must have a 3.0 overall GPA, and a 3.0 on specified list above under Professional Field.

A grade of "C" or higher is required in all Business Foundation, Professional Field, and Supporting Field courses.

**For more information on careers and companies recruiting graduates from this program, contact the Career Center at 940-565-2105**

# B.S./M.S. Accounting 2018-2019 Suggested Curriculum

| YEAR             | FALL SEMESTER  | HOURS | SPRING SEMESTER                                       | HOURS        |
|------------------|--|-------|---|--------------|
| <b>FRESHMAN</b>  | English (ENGL 1310)**  | 3     | English (TECM 2700)**                                 | 3            |
|                  | Mathematics (MATH 1190)**  | 3     | Free Elective**                                       | 3            |
|                  | Life and Physical Science  | 3     | Political Science/Government (PSCI 2305 or 2306)      | 3            |
|                  | Political Science/Government (PSCI 2305 or 2306)   | 3     | <b>Economics (ECON 1100)**</b>                        | 3            |
|                  | Creative Arts  | 3     | Professional Development I (BUSI 1200)                | 1            |
|                  |  |       | <b>Intro to Computers in Business (BCIS 2610)</b>     | 3            |
|                  | <b>Total</b>   |       | 15  | <b>Total</b> |
| <b>SOPHOMORE</b> | Language, Philosophy and Culture   | 3     | Life and Physical Science                             | 3            |
|                  | American History (HIST 2610)   | 3     | Free Elective**                                       | 3            |
|                  | <b>Economics (ECON 1110)**</b>   | 3     | American History (HIST 2620)                          | 3            |
|                  | <b>Accounting (ACCT 2010)</b>  | 3     | <b>Accounting (ACCT 2020)</b>                         | 3            |
|                  | Free Elective**  | 3     | Professional Development II (BUSI 2200)               | 1            |
|                  |  |       | <b>Data Analysis with Spreadsheets (DSCI 2710)</b>    | 3            |
|                  | <b>Total</b>   |       | 15  | <b>Total</b> |
| <b>SUMMER</b>    | ***A minimum of 12 hours must be completed during summer sessions to stay on track for graduate courses Senior year Spring semester. ***<br>***Suggested courses the summer after Sophomore year are BCIS 3610 and MGMT 3720. ***  |       |   |              |
| <b>JUNIOR</b>    | Approved Electives: BCIS 3XXX- 4XXX, OPSM 3830, OPSM 4810 or DSCI 3870 (OPSM 3830 or DSCI 3870 preferred)  | 3     | Legal and Ethical Environment of Business (BLAW 3430) | 3            |
|                  | Intermediate Accounting I (ACCT 3110)  | 3     | Intermediate Accounting II (ACCT 3120)                | 3            |
|                  | Cost Accounting (ACCT 3270)  | 3     | Accounting Info Systems (ACCT 4100)                   | 3            |
|                  | Finance (FINA 3770)  | 3     | Business Statistics with Spreadsheets (DSCI 3710)     | 3            |
|                  | Foundations of Marketing Practice (MKTG 3650)  | 3     | Professional Development (ACCT 3405)                  | 1            |
|                  |  |       | Federal Income Taxation (ACCT 4300)                   | 3            |
|                  | <b>Total</b>   |       | 15  | <b>Total</b> |
| <b>SUMMER</b>    | ***A minimum of 12 hours must be completed during summer sessions to stay on track for graduate courses Senior year Spring semester. ***<br>***ACCT 4140 or ACCT 4320 must be completed summer after Junior year. 3 hours free elective (if needed) are suggested the summer year after Junior year*** |       |   |              |
| <b>SENIOR</b>    | Introduction to Data Mining (DSCI 4520)  | 3     | Graduate Level Internship (ACCT 5800) * Suggested*    | 3            |
|                  | Professional Speaking, Writing and Presentation (BUSI 3660)  | 3     | Graduate Courses (Advisor Approved)                   | 6            |
|                  | Federal Income Taxation II (ACCT 4320) or Advanced Accounting Principles (ACCT 4140)   | 3     |   |              |
|                  | Advanced Economics (ECON 3xxx-4xxx)  | 3     |   |              |
|                  | Auditing (ACCT 4400) (Capstone)  | 3     |   |              |
|                  |  |       |   |              |
|                  | <b>Total</b>   |       | 15  | <b>Total</b> |

\*\*Courses that will fulfill university core and pre-business requirements. Courses used to fulfill both University and College requirements will increase number of required free electives to reach the 120 hours minimum for graduation. Consult with your advisor for questions on number of free electives needed.\*\*\*

- This schedule is only a suggestion; make sure you understand the prerequisites for each course and consult the Undergraduate Academic Advising and Student Services Office. Course availability subject to change; actual degree audits may change depending on course availability in a given semester.
- **Before enrolling** in MATH 1190, the correct math placement is required or you must pass the prerequisite math with a grade of C or higher.
- **Bolded courses** are pre-business prerequisites to all JR/SR level business courses and require a grade of C or higher. **Additionally**, completion of all pre-business prerequisite courses with a minimum 2.7 *pre-business GPA* and a minimum 2.0 *UNT cumulative GPA* along with completion of 45 hours are required prior to enrolling in any JR/SR level business course and/or filing for an official degree plan
- A total of 120 undergraduate credit hours and 33 graduate credit hours are required for this degree.