

## Fort Hays State University – B.B.A. Degree with a Major in Accounting

### General Education Program (55 Hours)

<u>Course No.</u>	<u>Course Title</u>	<u>Hrs</u>	<u>Grade</u>
<b>Foundation Studies (18 hours):</b>			
ENG 101	English Composition I	3	_____
ENG 102	English Composition II	3	_____
COMM 100	Fundamentals of Oral Communication	3	_____
MATH 110	College Algebra	3	_____
INF 101	Introduction to Computer Information Systems	3	_____
HHP 200	Personal Wellness	3	_____

### Liberal Arts (37 hours):

Complete the following 12 hours:

MATH 250	Elements of Statistics	3	_____
MATH 331	Calculus Methods (or MATH 234)	3	_____
ECON 201	Principles of Microeconomics	3	_____
ECON 202	Principles of Macroeconomics	3	_____

Complete 6 hours in *International Studies* from the following:

ENG 125	World Literature and the Human Experience	3	_____
GSCI 110	World Geography	3	_____
HIST 111	Modern World Civilization	3	_____

Complete 9 hours in *Humanities* from the following (max of 6 hours from 1 area):

ART 180	Fundamentals and Appreciation of Art	3	_____
ART 201	Survey of Art History I	3	_____
ART 202	Survey of Art History II	3	_____
ART 280	Approaches to Creativity	3	_____
COMM 125	Introduction to Motion Pictures	3	_____
COMM 318	Introduction to Organizational Communication	3	_____
ENG 125	World Literature and the Human Experience	3	_____
ENG 126	Introduction to Literature	3	_____
ENG 327	Literature Matters	3	_____
IDS 333	Exploration in the Humanities	1	_____
IDS 350	Diversity in the U.S.	3	_____
MLNG	Beginning I course in any language	5	_____
MLNG 112	Great Works in Translation	3	_____
THTR 120	Introduction to Theatre	3	_____
MUS 161	Listening to Music	3	_____
MUS 391	Jazz	3	_____
PHIL 100	General Logic	3	_____
PHIL 120	Introduction to Philosophy	3	_____
PHIL 340	Introduction to Ethics	3	_____

Complete 4 hours (1 class and 1 lab) in *Natural Sciences* from the following:

BIOL 100	Human Biology	3	_____
BIOL 102	Lab Experience in Biology	1	_____
BIOL 200	Humans and the Environment	3	_____
BIOL 300	Human Heredity	3	_____
CHEM 100	Chemist's View of the World	3	_____
CHEM 105	Introduction to the Chemistry Lab	1	_____
CHEM 112	General Chemistry I and Lab	3	_____
GSCI 100	Introduction to Geology	3	_____
GSCI 101	Elements of Physical Geography	3	_____
GSCI 102	Introduction to Geology Laboratory	1	_____
GSCI 340	Environmental Geology	3	_____
PHYS 102	Physical Science	3	_____
PHYS 103	Physical Science Lab	1	_____
PHYS 208	Elementary Meteorology	3	_____
PHYS 309	Descriptive Astronomy	3	_____

Complete 3 hours in *Social and Behavioral Sciences* from the following:

HIST 110	World Civilization to 1500	3	_____
HIST 130	United States History to 1877	3	_____
HIST 131	United States History Since 1877	3	_____
IDS 350	Diversity in the U.S.	3	_____
POLS 101	American Government	3	_____
POLS 105	Current Political Issues	3	_____
POLS 230	Introduction to International Relations	3	_____
PSY 100	General Psychology	3	_____
SOC 140	Understanding Society	3	_____
SOC 355	Sociology of Death and Dying	3	_____
SOC 388	Sociology of the Family in America	3	_____

Complete 3 hours in *Upper-Division Integrative Coursework* from the following:

IDS 300	Economic Ideas and Current Issues	3	_____
IDS 325	Ideal Societies in Fiction	3	_____
IDS 326	Literature and the Environment	3	_____
IDS 360	Social Justice: Action and Policy	3	_____
IDS 390	Technology in Society	3	_____
IDS 400	Bioethics	3	_____
IDS 401	Ethical Issues in the Professions and Business	3	_____
IDS 402	U.S. Human Geography: Issues for 21 <sup>st</sup> Century	3	_____
IDS 407	Global Challenges	3	_____
IDS 468	Political Communication	3	_____
IDS 499	Global Environmental Issues	3	_____

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## Business Core (27 Hours)

ACCT 203	Principles of Accounting I	3	_____	F S Su
ACCT 204	Principles of Accounting II (PR: ACCT 203)	3	_____	F S Su
GBUS 204	Business Law I	3	_____	F S Su
FIN 305	Managerial Finance (PR: ACCT 203, MATH 250)	3	_____	F S Su
BCOM 301	Business Communication (PR: Junior standing)	3	_____	F S Su
MKT 301	Marketing Principles (PR: Junior standing)	3	_____	F S Su
MGT 301	Management Principles (PR: Junior standing)	3	_____	F S Su
MGT 602	Production & Operations Mgt	3	_____	F S
	(PR: BCOM 301, FIN 305, GBUS 204, MGT 301, MKT 301)			
MGT 650	Business Policy (take in final semester)	3	_____	F S

## Accounting Major (Public Accounting Concentration)

### Accounting Core (18 hours)

ACCT 303	Cost Accounting (PR: ACCT 204)	3	_____	F S Su
ACCT 305	Intermediate Accounting I (PR: ACCT 204)	3	_____	F S
ACCT 306	Intermediate Accounting II (PR: ACCT 305)	3	_____	F S
ACCT 360	Accounting Information Systems (PR: ACCT 204)	3	_____	F S Su
ACCT 402	Income Tax Procedure (PR: ACCT 204)	3	_____	F S
ACCT 412	Auditing (PR: ACCT 306, ACCT 360)	3	_____	F S

### Accounting Electives (15 hours from the following)

ACCT 406	Governmental & Institutional Acct. (PR: ACCT 305)	3	_____	S*
ACCT 409	Ethics for Accountants (PR: ACCT 305)	3	_____	F*
ACCT 601	Advanced Accounting (PR: ACCT 306)	3	_____	F
ACCT 610	Advanced Tax Procedure (PR: ACCT 402)	3	_____	S
and				
ACCT 612	Advanced Auditing (PR: ACCT 412)	3	_____	S
or ACCT _____		3	_____	

### Other Required Classes (9 hours)

GBUS 403	Commercial Law (PR: GBUS 204)	3	_____	F*
GBUS 404	Business Organizations and Gov't Regulations	3	_____	S
and	(PR: GBUS 403)			
ECON 640	Money and Banking (PR: ECON 202)	3	_____	F S Su
or ECON 651	Managerial Economics (PR: ECON 201 and ECON 202)	3	_____	F

**Requirements to Sit for CPA Exam in Kansas:** 150 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 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 154 credit hours. Students can also complete a minor or take a collection of courses in another business discipline to fulfill the 150 hours of post-secondary coursework.

## Accounting Major

### Accounting Core (18 hours)

ACCT 303	Cost Accounting (PR: ACCT 204)	3	_____	F S Su
ACCT 305	Intermediate Accounting I (PR: ACCT 204)	3	_____	F S
ACCT 306	Intermediate Accounting II (PR: ACCT 305)	3	_____	F S
ACCT 360	Accounting Information Systems (PR: ACCT 204)	3	_____	F S Su
ACCT 402	Income Tax Procedure (PR: ACCT 204)	3	_____	F S
ACCT 412	Auditing (PR: ACCT 306, ACCT 360)	3	_____	F S

### Accounting Electives (12 hours from the following)

ACCT 310	Fraud Examination (PR: ACCT 204)	3	_____	F Su
ACCT 315	Financial Statement Analysis (PR: ACCT 204)	3	_____	S*
ACCT 406	Governmental & Institutional Acct. (PR: ACCT 305)	3	_____	S*
ACCT 409	Ethics for Accountants (PR: ACCT 305)	3	_____	F*
ACCT 466	Apprenticeship	3	_____	F S
ACCT 601	Advanced Accounting (PR: ACCT 306)	3	_____	F
ACCT 608	CPA Problems (PR: ACCT 306)	3	_____	S
ACCT 610	Advanced Tax Procedure (PR: ACCT 402)	3	_____	S
ACCT 612	Advanced Auditing (PR: ACCT 412)	3	_____	S
ACCT _____		3	_____	

### Other Electives (9 hours from the following)

ACCT _____		3	_____	
ECON 601	Quantitative Methods (PR: MATH 250 and MATH 331)	3	_____	F
ECON 640	Money and Banking (PR: ECON 202)	3	_____	F S Su
ECON 651	Managerial Economics (PR: ECON 201 and ECON 202)	3	_____	S
FIN 311	Fundamentals of Investments (PR: FIN 305)	3	_____	F
FIN 405	Intermediate Finance (PR: FIN 305)	3	_____	F
FIN 450	Personal Fin. Planning (PR: FIN 311, 405; ACCT 402)	3	_____	S
FIN 631	Risk Management	3	_____	F
FIN 641	Financial Markets and Institutions (PR: FIN 305)	3	_____	S Su
ECON/FIN _____		3	_____	
GBUS 403	Commercial Law (PR: GBUS 204)	3	_____	F*
GBUS 404	Business Organizations and Gov't Regulations	3	_____	S
	(PR: GBUS 403)			

Additional elective courses will require advisor approval.

### Freshman Seminar and/or Free Electives (3 hours)

UNIV 101	Freshman Seminar (only for incoming freshmen)	1	_____	
_____		2-3	_____	

**F = Fall Offering, S = Spring Offering, Su = Summer Offering (virtual)**

**\*Available virtually in alternate academic semester.**