

**HSU SCHOOL OF BUSINESS**  
**Bachelor of Business Administration**  
**ACCOUNTING**

**(2021-2022 Catalog)**

This is a suggested program of courses. It does **not** substitute for the HSU catalog.

Version 2021/07/01

**PR = pre-requisite. Students are responsible for successfully completing all course pre-requisites before taking the course.**

**FRESHMAN**

**FALL**

ENG 1463	Freshman English A C or better required	3	
GBU 1311	Business Professional Skills – Part 1	1	
HIS	Civilization (Note # 1, Group A)	3	
HPR 1011 (or) HPR	Life Fit. Concepts (or) PE Activity	1	
MTH 1243	College Algebra	3	
	Natural Science (Note # 2, Group A)	4	
<b>TOTAL</b>		<b>15</b>	

**SPRING**

ACC 2013	Principles of Accounting A C or better required	3	
COM 2013	Oral Communications	3	
ENG 1473	Freshman English B C or better required. PR: ENG 1463	3	
GBU 1321	Business Professional Skills – Part 2	1	
	Humanities-Fine Arts (Note # 3, Group A)	3	
	US History / American Govt. (Note # 1, Group B)	3	
<b>TOTAL</b>		<b>16</b>	

**SOPHOMORE**

**FALL**

ACC 2023	Principles of Accounting B C or better required PR: ACC 2013;	3	
DSC 2073	Applications for Business Info Systems PR: Computer proficiency in basic office applications OR instructor's consent.	3	
ECO 2023	Microeconomics	3	
GBU 2143	Legal Environment of Business	3	
GBU 2331	Business Professional Image PR: 24 earned hours	1	
	Humanities-Literature (Note # 3, Group B)	3	
<b>TOTAL</b>		<b>16</b>	

**SPRING**

ACC 3053	Intermediate Accounting I C or better required. PR: ACC 2023	3	
DSC 2103	Programming for Business Applications PR: DSC 2073 & MTH 1243 (or higher MTH) with a C or better & computer proficiency OR instructor's consent.	3	
ECO 2013	Macroeconomics	3	
GBU 2013	Quant Analysis for Bus Decisions PR: MTH 1243 or 1273 & computer proficiency	3	
GBU 2341	Business Career Readiness PR: GBU 2331	1	
MGM 3013	Management Com. <b>(WI)</b>	3	
<b>TOTAL</b>		<b>16</b>	

**JUNIOR**

**FALL**

ACC 3063	Intermediate Accounting II C or better required PR: ACC 3053	3	
ACC 3253	Accounting Information Systems C or better required PR: ACC 2023	3	
GBU 3133	Descriptive Analytics PR: GBU 2013	3	
MGM 3113	Principles of Management <b>(WI)</b> PR: 45 earned credit hours	3	
	Natural Science (Note # 2, Group B)	4	
<b>TOTAL</b>		<b>16</b>	

**SPRING**

ACC 3043	Cost Accounting C or better required PR: ACC 2023	3	
ACC 4083	Advanced Accounting C or better required PR: ACC 3053	3	
FIN 3043	Business Finance PR: ACC 2023, ECO 2013, 2023; GBU2013	3	
MKT 3013	Fundamentals of Marketing PR: ECO 2023	3	
	Communicating Across the Curriculum (Note #4) C or better required	3	
<b>TOTAL</b>		<b>15</b>	

**SENIOR**

**FALL**

ACC 4163	Federal Income Tax Accounting C or better required PR: ACC 3053 or FIN 3043	3	
ACC 4243	Not-for-Profit Accounting C or better required PR: ACC 3053	3	
MGM 4073	Operations Management PR: GBU 3133 & MGM 3113	3	
	Non-Western Cultures (Note # 5)	3	
	Free Elective	3	
<b>TOTAL</b>		<b>15</b>	

**SPRING**

ACC 4093	Auditing C or better required PR: ACC 3063	3	
MGM 4133	Strategic Management PR: FIN 3043, MGM 3013, 3113, 4073; MKT 3013; Taken within 18 hours of graduation	3	
	Free Elective: <i>Recommended</i> ACC 4283 Accounting Internship	3	
	Free Elective	2	
<b>TOTAL</b>		<b>**11</b>	<b>See note</b>

**GRADUATE**

**MBA – Accounting Concentration**

**SUMMER I**

ACC 6263	Accounting Theory	3	
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**SUMMER II**

ACC 5253	Professional Accounting Certification	3	
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**FALL**

ACC 5113	Advanced Auditing PR: ACC4093	3	
ACC 6123	Accounting for Bus & Fin Mgmt	3	
FIN 6113	Managerial Finance	3	
	Free Elective	3	
<b>TOTAL</b>		<b>12</b>	

**SPRING**

ACC 5173	Seminar in Contemporary Taxation PR: ACC 4163	3	
ACC 6263	Accounting Theory	3	
MGM 6123	Organizational Strategy	3	
MGM 6183	Managerial Leadership & Ethics	3	
<b>TOTAL</b>		<b>12</b>	

### BBA Graduation Requirements

Overall GPA – 2.00 or higher	At least 42 Junior/Senior Hours	One Writing Intensive (WI) Courses taken	BAT taken
All courses in major / focus area must be "C" or better **	At least 50 Hours in Business must be "C" or better	At least 50% of Business taken at HSU	At least 120 Total Hours Earned

\*\* Students are responsible for adding additional courses if necessary to meet total hours required to maintain financial aid.

### LIBERAL ARTS CORE

#### Note 1. Social Sciences: (6 hours plus ECO 2013 & ECO 2023)

**Group A** (3 hours) – Must take at least one.

HIS 1013 Civ. to 1660  
HIS 1023 Civ. since 1660  
HIS 1043 Civ. since 1660 *Honors*

**Group B** (3 hours) – Must take at least one.

HIS 2053 US History to 1877  
HIS 2063 US History since 1877  
PSC 1013 Am National Gov.  
PSC 1263 Am National Gov. *Honors*

#### Note 2. Natural Science Requirements: (8 hours)

**Group A** (4 hours) – Must take at least one.

CHM 1004 Introduction to Chemistry  
CHM 1014 University Chemistry I  
CHM 1034 Gen. Chemistry - Non-Majors  
CHM 1044 Gen. Organic & Biochemistry  
CHM 1234 Intro to Forensic Science  
PHY 1024 Intro. to Astronomy  
PHY 2034 Gen. Physics I  
PHY 2234 University Physics I  
PHY 3154 Physical Science for Teachers

**Group B** (4 hours) – Must take at least one.

BIO 1013 & 1021 Intro to Biology & Lab  
BIO 2104 General Botany  
BIO 2114 General Zoology

#### Note 3. Fine Arts & Humanities: (6 hours)

**Group A** (3 hours) – Must take at least one.

ART 2033 Humanities-Art  
ART 2603 Humanities-Art Studio  
HUM 2093 Fine Arts *Honors*  
MUS 2033 Humanities-Music  
THA 2033 Humanities-Theater Arts  
COM/MMC/THA 3423 Movies App & Enjoyment

**Group B** (3 hours) – Must take at least one.

ENG 2013 World Literature I  
ENG 2023 World Literature II  
ENG 2053 Studies in Literature  
ENG 2793 Masters of Western Lit *Honors*

#### Note 4. Communicating Across the Curriculum Requirement: (3 hours) (Must pass with a grade of "C" or better) (Select One)

ENG 3313 University Writing  
ENG 4453 Advanced Composition (WI)  
HIS 3383 Writing History

**ENG 3613 Technical Writing -  
RECOMMENDED for ALL BUSINESS  
STUDENTS**

MMC 4223 Magazine & Feature Writing (WI)  
MMC 4293 Creative Nonfiction  
NSG 3603 Healthcare Res for Evid Based Prac

#### Note 5. Non-Western Culture (3 hours)

ANT 3043 North Am Indians  
ANT 4053 World Cultures  
ART 4103 Art of Non-Western World (WI)  
BIO 4044 Neotropical Ecology  
EDU 4543 Teaching People of Other Cultures  
ENG 3043 Non-Western Lit  
GEN 4083 Study Abroad: Non-West. travel  
GEO 3173 Geog of Pacific

HIS 4673 Asian Civ  
HIS 4683 Modern Mid-East  
HIS 4693 African History  
HPR 3937 Hist/Phil of Nonwest Leisure, Culture, Wellness, Sport  
MUS 3473 Survey of Non-Western Music  
NSG 3643 Trans-cultural Health Care  
PHI 3023 Religions of the World

PHY 4293 Non-Western Cosmology  
PSC 4233 Comp Politics/Mid-East  
PSC 4243 Comp Politics/Africa  
PSC 4253 South Asian Politics  
PSY 3043 Cross-Cultural Psychology  
PSY 3053 Multicultural Mental Health  
SOC 4063 World Cultures  
THA 3483 Theatre of Nonwestern World

#### Note 6. Accounting Notes

- Courses listed on this Accounting degree plan for the *freshman through senior years* are sufficient for a degree in accounting. However, students planning to take the CPA Exam must complete 150 total hours, of which 30 hours must be junior or senior level accounting classes (not including principles). **See advisor for details.**
- After earning 40 credit hours, with a minimum GPA of 2.75, students are required to apply to the School of Business (see catalog for details).

#### Note 7. General BBA Requirements

- Remedial courses must be completed with a grade of "C" or better and before any upper division courses can be taken.
- Students must have completed a minimum of 120 semester hours. Note: Remedial courses do not count in this total.
- In addition to the Liberal Arts Core, BBA candidates must complete a minimum of 50 semester hours of business courses with a grade of "C" or higher. No more than 7 hours of "D" may be earned in the Liberal Arts Core.
- Students who enter Henderson on the 2006-2008 catalog or later must complete **at least one writing intensive (WI)** courses.
- **Students may not graduate with a grade of "D" or lower in any course used to meet the requirements listed in the major field of study or area of concentration.**
- Students must complete at least 42 junior-senior hours (course numbers beginning with a 3 or 4.)
- **Free electives** should be chosen to enrich the student's college program and may include business courses. **Advisor input is important in selecting these courses.**
- No freshman (1000 level) course may be taken for credit after the student has completed 90 hours (unless it is a required course).
- Business majors may, but are not required to, minor in any of several non-business fields.