

Accounting Major

The primary objective of the undergraduate accounting program is to prepare students for accounting positions at the entry level in government, industry, and other organizations in the public and private sectors. A major in accounting is also excellent preparation for law school or graduate school. A 2.75 Texas Tech GPA and an A or B in ACCT 2300 and 2301 are required to declare accounting as a major. **Students should be aware that the undergraduate degree in accounting will not prepare them to sit for the CPA examination.** The requirements to take the CPA examination in Texas include a bachelor's degree, 30 hours of accounting beyond introductory courses, a minimum of 150 total hours, and a 3-hour approved course in ethics. The B.B.A. in accounting includes 18 hours of accounting beyond introductory. Accounting majors must also take ACCT 3101

as a prerequisite or corequisite to ACCT 3304 or 3305. Students who plan to take the CPA exam are encouraged to apply to the 150-hour M.S.A. program. Students in the 150-hour M.S.A. program should take the approved Business Ethics as a graduate class.

THIRD YEAR

<i>Fall</i>		<i>Spring</i>	
ACCT 3304, Intermediate Acct. I	3	ACCT 3305, Intermediate Acct. II	3
ACCT 3307, Income Tax Acct.	3	MKT 3350, Intro. to Marketing	3
Economics Course**	3	ACCT 3315, Acct. Systems	3
ISQS 3344, Intro. Prod. & Oper. Mgt.	3	FIN 3320, Financial Mgt.	3
MGT 3373, Managerial Communication	3	MGT 3370, Organization & Mgt.	3
ACCT 3101, Seminar in Prof. Practice	1	TOTAL	15
TOTAL	16		

FOURTH YEAR

<i>Fall</i>		<i>Spring</i>	
BLAW 3391, Business Law I	3	MGT 4380, Strategic Management	3
ENGL 3365, Prof. Report Writing*	3	Non-accounting Electives**†	8
or COMS 3358, Bus. & Pro. Comm.		Non BA / Non ECO Elective*	3
ACCT 3306, Prin. Cost & Mgr. Acct.	3	TOTAL	14
ACCT 4301, Principles of Auditing	3		
TOTAL	12		

Minimum hours required for graduation—120

* This course does not require a grade of C or higher.

** Any upper-level economics course except ECO 3323 and 4332.

These courses may be business (except accounting) or non-business.

† Students going into the 150-hour program will have 18 hours of major courses and 8 hours of non-accounting electives. Elective hours may be adjusted to meet minimum hour requirement of 120.