St. Thomas University

School of Business

Bachelor of Business Administration in Accounting

Course Requirements (120 credits)

General Education Requirements (GER) (42 credits)

Bachelor of Business Administration (BBA) (54 credits)

ACC	201	Principles of Accounting I	3
ACC	202	Principles of Accounting II or	3
ACC	204	Principles of Managerial Accounting	3
BUS	120	Principles of Business and Environmental Administration	3
BUS	220	Business Law I	3
ACC	304	Accounting Information Systems	3
BUS	316	International & Multinational Management	3
BUS	326	Quantitative Analysis for Decision Making	3
BUS	327	Organizational Behavior	3
BUS	332	Principles of Marketing	3
SPO	490	Seminar in Sports Administration	3
CIS	205	Microcomputer Applications	3
COM	400	Business Communication & Reports Writing	3
ECO	201	Principles of Macroeconomics	3
ECO	202	Principles of Microeconomics or	3
ECO	203	Principles of Micro and Environmental Economics	3
FIN	311	Financial Administration	3
MAT	181	Pre-Calculus Algebra	3
MAT	212	Calculus for Business, Economics, and Finance	3
MAT	205	Applied Statistics	3

Accounting Specialization Requirements (24 credits)

Take all of the following:

ACC	301	Financial Accounting I	3
ACC	302	Financial Accounting II	3
ACC	303	Management Accounting I	3
ACC	305	Federal Income Tax	3
ACC	401	Advanced Accounting	3
ACC	402	Auditing	3
ACC	420	Governmental and Institutional Accounting	3
BUS	322	Business Law II	3

Course Descriptions

BBA IN ACCOUNTING

ACCOUNTING SPECIALIZATION REQUIRMENTS:

ACC 301: Financial Accounting I
Advanced theory and accounting techniques for the recoding and reporting of financial transactions; income determination and valuation problems in asset, liability, and equity accounting. Prerequisite: ACC 202 or equivalent

ACC 302: Financial Accounting II
Income determination and valuation problems in asset, liability, and equity accounting; analysis and interpretation of accounting data; cash flow statements; statements from incomplete records; and price level impact.

ACC 303: Management Accounting I
Fundamentals of manufacturing and cost accounting for income measurement and business planning, control and decision-making; job order and process costing systems; standard costs; and budget/ Prerequisite: ACC 202 or equivalent

ACC 305: Federal Income Tax
Federal income tax fundamentals under the Internal Revenue Code; taxable income determination; withholding; and tax accounting rule. Prerequisite: ACC 202 or equivalent

ACC 401: Advanced Accounting
Equity accounting for partnership; accounting for business expansion; branch accounting; merger and consolidations; consolidated statements; and fiduciary, fund and social accounting. Prerequisite: ACC 302 or equivalent

ACC 402: Auditing
Basic auditing standards and procedures as applied to both internal and public auditing; professional ethics; audit programs, working papers and reports. Prerequisite

ACC 420: Governmental and Institutional Accounting
An examination of budgeting, accounting, and reporting standards and practices for government and other not-for-profit entities. Prerequisite: Undergraduate course in Advanced Accounting or Auditing

BU 322: Business Law II
Bailments; commercial paper; security transactions; partnership and corporations; property and real estate transactions; wills, estates and trusts; insurance; suretyship; guaranty; and bankruptcy. Prerequisite: BUS 220