

Students who wish to request wait-list registration into an ACCT class must do so with the Department of Accounting, 460 Wehner. *The UPO does not handle wait-list requests.*

Department of Accounting
Catalog 200931 (132) 2009 – 2010

Department Advisors:

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<mays.tamu.edu/acct>

For the CPA Examination, an applicant must have 150 college credit hours including 30 hours of upper division accounting courses. This means 4 additional upper division accounting courses *excluding* ACCT 315, 316 and 320. In addition, an applicant must have an approved 3-hour ethics class, ACCT 450.

The following list of courses is available to students in addition to the required accounting curriculum. The Department of Accounting determines the availability of these courses. Courses may not be available each semester.

ACCT 345	Accounting for Not-for-Profit Organizations
ACCT 401	Advanced Accounting
ACCT 408	Internal Auditing
ACCT 410	Fraud Examination
ACCT 425	Corporate Tax Planning
ACCT 440	Accounting Theory
ACCT 445	International Accounting
ACCT 447	Financial Statement Analysis
ACCT 450	Accounting Ethics
ACCT 484	Accounting Internship (Application available in 487 Wehner)
ACCT 485	Directed Studies (Requires approval of the department head and the student to obtain an Accounting Faculty Sponsor for the course)
ACCT 489	Special Topics in... (Requires approval of department head)

Revised 06/09

ACCOUNTING

Catalog 200931 (132) 2009 – 2010
120 Credit Hours Required

UPPER LEVEL BUSINESS MAJORS CHECK THEIR DEGREE AUDIT USING MyRecord THROUGH HOWDY <howdy.tamu.edu>.

FRESHMAN YEAR: FALL	HRS
ENGL 104** (1*)	3
MATH 141*** (2*)	3
HIST 105 (3,4*)	3
NATURAL SCIENCE (5*)	4
PSYC 107 (7*)	3
	16

FRESHMAN YEAR: SPRING	HRS
HUMANITIES ELECTIVE (10*)	3
MATH 142*** (2*)	3
HIST 106 (3,4*)	3
NATURAL SCIENCE (5*)	4
KINE 198 – HEALTH & FITNESS (6*)	1
	14

SUMMER I	HRS

SOPHOMORE YEAR: FALL	HRS
ACCT 229*** (CBK)	3
ECON 202*** (CBK)	3
INFO 210*** (CBK)	3
POLS 206 (4*)	3
COMM 203 or 205 or 243	3
	15

SOPHOMORE YEAR: SPRING	HRS
ACCT 230*** (CBK)	3
ECON 203*** (CBK)	3
MGMT 211*** (CBK)	3
POLS 207 (4*)	3
BUSN 205 – 9XX (12*) (CBK)	3
KINE 199 (6*) – Must be taken S/U	1
	16

SUMMER II	HRS

JUNIOR YEAR: FALL	HRS
ACCT 327	3
FINC 341 (CBK)	3
INFO 303 (CBK)	3
MKTG 321 (CBK)	3
INTERNATIONAL ELECTIVE (9*)	3
	15

JUNIOR YEAR: SPRING	HRS
ACCT 328	3
ACCT 329	3
INFO 364 (CBK)	3
MGMT 363 (CBK)	3
VISUAL & PERF. ARTS ELECT. (8*)	3
	15

SUMMER III	HRS

SENIOR YEAR: FALL	HRS
ACCT 405	3
ACCT 427	3
MGMT 212	3
GENERAL ELECTIVE (11*)	3
GENERAL ELECTIVE (11*)	3
	15

SENIOR YEAR: SPRING	HRS
ACCT 407 – 9XX (12*)	3
MGMT 466 (CBK)	3
INTERNATIONAL ELECTIVE (9*)	3
GENERAL ELECTIVE (11*)	3
GENERAL ELECTIVE (11*)	2
	14

SUMMER IV	HRS

* Number refers to footnote number. Footnotes can be found on page 33.
 ** English 104 must be completed by the end of the Sophomore year or it cannot be taken at Texas A&M.
 *** These 8 core classes must be successfully completed before entering Upper Level.
 [Shaded Box] Students must be in Upper Level to take shaded courses.

FOOTNOTES FOR ALL CURRICULA

1. English 104 is a core curriculum requirement. Enrollment is restricted to students with freshman or sophomore classification (transfer hours included).
2. MATH 131, 151, or 171 will be accepted in lieu of MATH 142. MATH 152, 166, or 172 will be accepted in lieu of MATH 141.
3. To be selected from the list of *American History Electives*, limited to 3 hours of Texas History (page 34). Most business students take HIST 105 and HIST 106.
4. For those students under ROTC contract, see section on "Requirement in Political Science (Government) and History" in the *Undergraduate Catalog*.
5. Choose from the list of *Natural Science Electives* (page 35).
6. Kinesiology requirements are to be fulfilled by completing one KINE 198 Health and Fitness and one KINE 199 course. KINE 199 MUST be taken S/U. KINE 198 may be taken graded or S/U. Transfer students with fewer than 2 hours KINE must meet the KINE 198 requirement either by transfer of credit or by taking the course at Texas A&M.
7. *Behavioral Science Elective* to be selected from a specific list of courses in Anthropology, Psychology, Sociology and Women's Studies (page 34). Students majoring in Management or Marketing must take PSYC 107.
8. Choose from the list of *Visual and Performing Arts Electives* (page 38-39).
9. To be selected from the list of *International Electives* for business students (page 40-42). Six hours required. Management majors must take MGMT 450 as three of these required international elective credit hours. Agribusiness majors should go to 331 Blocker for a complete list of approved international electives.
10. Choose from the list of *Humanities Electives* (pages 36-38).
11. *General Electives* are any courses offered for university credit. Students may register for elective courses on a graded or pass/fail basis (S/U). See page 12 for S/U grading information. Students whose high school transcript does not satisfy Texas A&M University's *Foreign Language Graduation Requirement* MUST complete a two-semester sequence of a foreign language. These credits earned will count toward the general elective requirement.
12. Effective in Catalog 200731 (130), business students must take two (2) specific writing-designated (W) courses in their major. This course is an approved W course in the major.
13. Any 300- or 400-level Accounting course except ACCT 315, 316, 327, or 328. Before enrolling in ACCT 489, students should check with an advisor in the Accounting Department.
14. Any Finance course except FINC 201, 267, 409, 478, and 484.
15. MIS and Supply Chain Management majors select their directed electives from the lists located in the Undergraduate Program Office, 238 Wehner. Students who wish to use courses that are not listed must obtain prior approval from the department academic advisor.
16. Choose from any MGMT course except required MGMT courses and MGMT 105, 209, 309.
17. Any 300-or 400-level business course (ACCT, FINC, IBUS, INFO, MKTG) except MGMT 300-499; ACCT 484-485; FINC 341, 409, 484-485; IBUS 450, 452, 457, 484-485; INFO 303, 305, 309, 364, 484-485; MKTG 321, 409, 484-485.
18. Choose from any MKTG course except required MKTG courses and MKTG 409.
19. Any 300-or 400-level business course (ACCT, IBUS, INFO, FINC, MGMT) except MKTG 300-499; FINC 341, 409; INFO 303, 309, 364, MGMT 309, 363, 466.
20. Three hours of technical agriculture electives to be selected from any course offered by the College of Ag & Life Science except 285, 484, 485, and AGEC courses.
21. Communication elective to be selected from AGJR 404, ENGL 203, 235, 236, 301, COMM 205 or 243.
22. Any Texas A&M or transfer course, except KINE 199, not used to meet other degree requirements.
23. BHNR majors are required to take 6 of the following 10 courses as Honors: ACCT 229, 230; BUSN 205; FINC 341; INFO 210, 303, 364; MGMT 211, 363; MKTG 321.
24. Any 300-or 400-level business course (ACCT, FINC, IBUS, INFO, MGMT, MKTG) except FINC 341, 409; INFO 303, 309, 364; MGMT 309, 363, 466; MKTG 321, 409. *At least one of these courses must be writing-designated (W)*. Select in consultation with an Academic Advisor.

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