

Accounting (BSBA)

Degree Requirements

General Education Requirements (59 Hours)

Area I - Written Composition (2 Courses, 6 Hours)

- A. 3 hours: EH 101
- B. 3 hours: EH 102

Area II - Humanities & Fine Arts (4 Courses, 12 Hours)

- A. 3 hours from: EH 215, EH 216, EH 225, EH 226, EH 235, EH 236
- B. 3 hours from: ARH 100, ARH 103, ARH 123, ARS 101, DRA 110, MUL 101
- C. 6 hours from: AFR 101, ARH 100, ARH 103, ARH 123, ARH 203, ARS 101, CLA 110, CA 110, DRA 110, EH 215, EH 216, EH 225, EH 226, EH 235, EH 236, LG 101, LG 102, LG 111, LG 112, LG 121, LG 122, LG 131, LG 132, LG 141, LG 142, LG 151, LG 152, LG 153, LG 171, LG 172, LG 173, LG 201, LG 202, LG 211, LG 212, LG 213, LG 221, LG 222, LG 231, LG 232, LG 234, LG 241, LG 242, 251, LG 252, LG 271, LG 272, LG 273, LGS 101, LGS 102, LGS 106, LGS 107, LGS 110, LGS 111, LGS 171, LGS 172, LGS 201, LGS 202, LGS 206, LGS 207, LGS 210, LGS 211, MUL 101, PHL 110, PHL 120, PHL 121, PHL 131, PHL 231, PHL 240, REL 100, REL 200, REL 201

Area III – Natural Sciences & Mathematics (3 Courses & Labs, 11-14 Hours)

- A. 3-4 hours from: MA 120, MA 125,
- B. 8-10 hours from: AN 121 & AN 121L, BLY 101 & BLY 101L or BLY 121 & BLY 121L, BLY 102 & BLY 102L or BLY 122 & BLY 122L, CH 101 & CH 101L, CH 103 & CH 103L, CH 131 & CH 131L, CH 132 & CH 132L, GEO 101 & GEO 101L, GEO 102 & GEO 102L, GY 111 & GY 111L, GY 112 & GY 112L, MAS 134 & MAS 134L, PH 101 & PH 101L, PH 104 & PH 104L, PH 114 & PH 114L, PH 115 & PH 115L, PH 201 & PH 201L, PH 202 & PH 202L

Area IV – History, Social & Behavioral Sciences (4 Courses, 12 Hours)

- A. 3 hours from: HY 101, HY 102, HY 135, HY 136
- B. 3 hours from: AN 100, AN 101, CA 100, CA 211, CJ 105, GEO 114, GEO 115, GS 101, HY 101, HY 102, HY 135, HY 136, IS 100, IST 201, NAS 101, PSC 130, PSY 120, PSY 250, SY 109, SY 112
- C. 6 hours: ECO, ECO 216

Area V – 200-Level Business Core (18 Hours)

A grade of at least C is required in each course.

- A. 6 hours: ACC 211, ACC 212
- B. 6 hours: BUS 245, BUS 255
- C. 3 hours: BUS 265
- D. 3 hours: CIS 250

Students must complete a 6 credit hour sequence either in literature (Area II – EH 215 & EH 216, EH 225 & EH 226, or EH 235 & EH 236) or history (Area IV – HY 101 & HY 102 or HY 135 & HY 136)

Major Requirements (63 Hours)

Freshman Core (1 Course, 3 Hours)

- A. 3 hours: BUS 150 or Transfer Student Elective for students transferring into the College with more than 45 hours. Students transferring with 46-60 hours are highly encouraged to take BUS 150.

Upper Division Business Core (6 Courses, 18 Hours)

A 2.0 GPA is required in the Upper Division Business Core.

- A. 3 hours: BUS 305, ECO 453
- B. 15 hours: FIN 315, MGT 300, MGT 305 (W), MGT 325, MKT 320

Experiential Learning (2-4 Courses, 6 Hours)

- A. 3 hours from: BUS 101, BUS 201, BUS 301, BUS 302
- B. 3 hours from: ACC 496, ECO 496, FIN 496, MGT 496, MKT 496

Accounting Major Courses (9 Courses, 27 Hours)

A 2.0 GPA is required for the Accounting Major Courses.

- A. 21 hours: ACC 331, ACC 341, ACC 371, ACC 372, ACC 381, ACC 416, ACC 451
- B. 6 hours from: ACC 350, ACC 432, ACC 452, ACC 461, ACC 410

Business Electives (2 Courses, 6 Hours)

- A. 6 hours from: 300-400 electives from ACC, BUS, ECO, FIN, MGT, MKT

Business Policy Capstone (2 Courses, 3 Hours)

- A. 3 hours: MGT 485 (W), MGT 486

Minor Requirements (0 Hours)

A minor is not required for this degree program

Notes:

*Course substitutions are possible with approval of the student's advisor or the Dean.

**Transfer credit for Accounting Major Courses will only be accepted from AACSB accredited institutions.

***Only one internship may be counted towards a business degree. Internship courses may only be used to fulfill the Experiential Learning requirement and may not be used as business electives or to fulfill any other degree requirement.

Additional Information

Graduation Plan

Accounting (BSBA) : (122 Total Hours)

First Year - Fall Semester

Course ID	Course Description	Hours
EH 101	English Composition I	3
BUS 150	Introduction to Business	3
MA 120, MA 125	Calculus	3 or 4
Fine Arts	**Area II	3
History	**Area IV	3
BUS 101	Professional Experience I	1

Total Hours 16 or 17

First Year - Spring Semester

Course ID	Course Description	Hours
EH 102	English Composition II	3
ECO 215	Principles of Microeconomics	3
CIS 250	Advanced Computer Applications	3
Humanities or Fine Art	**Area II	3
Natural Science + Lab	**Area III	4
Total Hours		16

Second Year - Fall Semester

Course ID	Course Description	Hours
ACC 211	Principles of Accounting I/Financial Accounting	3
BUS 245	Data Analytics I	3
ECO 216	Principles of Macroeconomics	3
Literature	**Area II	3
Natural Science + Lab	**Area III	4
Total Hours		16

Second Year - Spring Semester

Course ID	Course Description	Hours
ACC 212	Principles of Accounting II/Managerial Accounting	3
BUS 255	Data Analytics II	3
BUS 265	Legal Environment of Business I	3
BUS 201	Professional Experience II	1
MGT 300	Principles of Management	3
Gen Ed	**Area II or IV	3
Total Hours		16

Third Year - Fall Semester

Course ID	Course Description	Hours
ACC 371	Intermediate Accounting I	3
ACC 381	Cost Accounting	3
BUS 301	Professional Experience III	1
MKT 320	Principles of Marketing	3
FIN 315	Business Finance	3
2nd Literature or 2nd History	***Area II or IV	3
Total Hours		16

Third Year - Spring Semester

Course ID	Course Description	Hours
ACC 372	Intermediate Accounting II	3
ACC 341	Accounting Information Systems	3
ACC 331	Taxation of Individuals	3
Business Elective #1	Anything in MCOB at the 300 or 400 level not used to fulfill another requirement (ACC 310 strongly suggested)	3
MGT 305 (W)	Organizational Communication	3
Total Hours		15

Fourth Year - Fall Semester

Course ID	Course Description	Hours
ACC 451 (W)	Auditing	3
ACC Elective #1	ACC 432, ACC 461 or ACC 410	3
MGT 325	Operations Management	3
Business Elective #2 or Internship	Anything in MCOB at the 300 or 400 level not used to fulfill another requirement except internship courses.	3
BUS 305 or ECO 453	Data Analytics III or Econometrics	3
Total Hours		15

Fourth Year - Spring Semester

Course ID	Course Description	Hours
ACC 416	Advanced and International Accounting	3
ACC Elective #2	ACC 432, ACC 461, or ACC 452	3
MGT 485	Business Policy in Global Environment	3

MGT 486	Undergraduate Comp Exam	0
Business Elective #2 or Internship	Anything in MCOB at the 300 to 400 level not used to fulfill another requirement except internship courses.	3
Total Hours		12

Notes

*Recommended Course

**See Degree Requirements for options

***All students must complete either a literature or a history sequence

Department Information

Department of Accounting	(251) 460-6144
Interim Chair	James Hardin
Professor Emeritus	Mark A. Segal
Professors	Baldwin, Hardin
Associate Professor	Hua, Hsu, Vann
Assistant Professors	Johnson, Rich
Instructors	DeRoy, Foster, Madden

Department of Accounting website
<https://www.southalabama.edu/colleges/mcob/accounting/index.html>

Department Of Accounting Mission

Our mission is to provide value-added accounting education, conduct research that improves accounting practice and instructional development, and provide service to the profession, university, and Gulf Coast Region constituencies. Our graduates should have the requisite accounting and information technology skills to become the future ethical leaders of the accounting profession.