

# Degree Path: B.S. in Accounting

College of Business and Education

22-23 Catalog

## Freshman Year

Fall Semester 15 hours  
ENG 1113 Composition and Rhetoric I ∞  
GES 1122 Strategies for Student Success ∞  
HIS 1113 American History I ∞  
MTH 1123 College Algebra ∞  
PED 1101-2291 (Activity Course option 1) ∞  
BIB/REL/THE (Bible Core option) ∞

Spring Semester 15 hours  
ENG 1123 Composition and Rhetoric II ∞  
(prereq: ENG 1113)  
PSY 1153 Introduction to Psychology ∞  
BUS 1123 Survey of Economics ∞  
MGT 2383 Management Communications ∞  
BIB/REL/THE (Bible Core option) ∞

## Sophomore Year

Fall Semester 15 hours  
ENG 2273/2233 (English option) ∞/◇  
(ENG 2243, if preferred, is spring only)  
(prereq: ENG 1123)  
COM 1143 Fundamentals of Speech Comm. ∞  
GOV 2213 National and State Government ∞  
ACC 2213 Principles of Financial Accounting ∞  
BIB/REL/THE (Bible Core option) ∞

Spring Semester 15 hours  
BIO 1113/PHY 1113 (Science option) ∞  
PED 2232 Wellness and Lifestyle ∞  
PED 1101-2291 (Activity Course option 2) ∞  
ACC 2223 Principles of Managerial Accounting ◇  
BUS 2253 Business Law ∞  
BIB/REL/THE (Bible Core option) ∞

## Junior Year

Fall Semester 15 hours  
ACC 3343 Intermediate Accounting I ◇  
(prereq: ACC 2213)  
BUS 2513 Business Technology ∞  
MGT 2313 Principles of Management ∞  
MKT 2323 Principles of Marketing ∞  
BIB/REL/THE (Bible Core option) ∞

Spring Semester 15 hours  
ACC 3353 Intermediate Accounting II ◇  
(prereq: ACC 2213, ACC 3343)  
ACC 4443 Income Tax Accounting ◇  
FIN 2113 Principles of Finance ∞  
BUS 3413 Statistics ∞  
BIB/REL/THE (Bible Core option) ∞

## Senior Year

Fall Semester 15 hours  
ACC 4453 Auditing ◇  
(prereq: ACC 2213)  
ACC 4443 Managerial Cost Accounting ◇  
(prereq: ACC 2213)  
BUS 4443 Business Finance ∞  
(prereq: FIN 2113)  
BUS 4113 Business Ethics ∞  
(Spring, if preferred, is online only)  
XXX XXXX (General Elective Course option 1)

Spring Semester 15 hours  
ACC 4483 Advanced Accounting ∞  
BUS 4473 Strategy and Policy in Business \*\*\*  
ACC/BSM/BUS/FIN/MGT/MKT Elective Option  
XXX XXXX (General Elective Course option 2)  
ACC 4913 Business Administration, Capstone ∞  
(Can also be taken fall of or summer prior  
to senior year. Must have 12 units of  
professional development.)

### Please Note:

- This sample schedule is only a suggested path and does not reflect individual variation necessary due to course-offering alterations, change of major, retaking of courses, transfer credits, spring start, summer courses, or conditional acceptance.
- You should consult your department chair, program coordinator, course scheduler, and peer advisor regarding how your specific circumstance will affect your sequence of these courses for graduation completion.
  - ∞ every fall and spring semester
  - \* only that semester in odd years
  - \*\*\* to be taken *only* in specified semester
  - ◇ every year only fall/spring/summer (as listed)
  - \*\* only that semester in even years
  - ∞/◇ offering differs in order listed



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### OVERVIEW

Every business leverages accountants to ensure they manage their business effectively and comply with pertinent laws.

SAGU's accounting program is designed to equip you with excellent knowledge of accounting, audit, and tax theory and practice, relevant analytic and communication skills, and practical knowledge in all the fundamental core areas of business. Also, the Accelerated MBA program is a viable option for this degree.

### CAREER OPPORTUNITIES

Our graduates are prepared for various career paths, including positions in corporate accounting and internal audit departments, work in public accounting, audit, and tax firms, and to perform well in graduate school in pursuit of an MBA, JD, or other advanced degree.

In addition, students demonstrate mastery of core business principles and have material opportunities for quick advancement in a corporate setting. This includes opportunities in management and other operational and administrative functions. Additionally, our program puts students on track to take their CPA exam. To qualify for CPA certification in Texas, graduates must pursue post-graduate education - like SAGU's MBA program or a Master's in Accounting. However, many of our accounting graduates have the knowledge and the practical application skills to readily pursue such post-graduate work, take a CPA review course and then pass the uniform CPA exam. Graduates are also well positioned to pass the CMA exam.

Starting salaries for accountants in Texas generally range from \$48,000 to \$60,000 without CPA or CMA certification. However, the CPA and CMA accreditations can expand your earning potential exponentially.

### PROGRAM HIGHLIGHTS

In addition to our strong professional core, our accounting program requires experiential knowledge with an Internship/Capstone sometime in the final year of studies.

Additionally, our accounting program focuses on the fundamental requirements of ethical accounting and business practices and how to evaluate ethical issues and respond appropriately, including when others may advocate other courses of action.

#### **Minors available to add to this degree include:**

- Entrepreneurship, Marketing, Accounting, Business Sports Management, and Management.

#### **Are you interested in obtaining an MBA degree?**

The Accelerated MBA program is a viable option for this degree. If you are interested in applying, contact your department chair for more details.

**IACBE Accredited Degree**

### PROGRAM REQUIREMENTS

#### GENERAL EDUCATION: 51 Hours

##### General Education: 14 hours

- ☐ COM 1143 Fundamentals of Speech Communication
- ☐ ENG 1113 Composition and Rhetoric I
- ☐ ENG 1123 Composition and Rhetoric II
- ☐ GES 1122 Strategies for Student Success
- ☐ 3 hours from the following:
  - ENG 2273 Introduction to Literature
  - ENG 2233 American Literature through the Civil War
  - ENG 2243 American Literature after the Civil War

##### Social/Behavioral Sciences: 9 hours

- ☐ GOV 2213 National and State Government
- ☐ HIS 1113 American History I
- ☐ PSY 1153 Introduction to Psychology

##### Natural Science/Mathematics: 6 hours

- ☐ MTH 1123 College Algebra
- ☐ 3 hours from the following:
  - BIO 1113 Biological Sciences **OR**
  - PHY 1113 Physical Science

##### Physical Education: 4 hours

- ☐ PED 2232 Wellness and Lifestyle
- ☐ 2 hours from Activity Courses PED 1101-2291

##### General Biblical Studies: 18 hours

- ☐ BIB 1223 The Church in Ministry and Mission
- ☐ BIB 2213 Bible Study
- ☐ REL 1133 Authentic Christianity
- ☐ REL 1173 Introduction to Biblical Literature
- ☐ THE 2113 Introduction to Theology and Apologetics
- ☐ THE 2333 Pentecostal Doctrine and History

#### MAJOR STUDIES: 63 Hours

##### Core Studies: 33 hours

- ☐ ACC 2213 Principles of Financial Accounting
- ☐ BUS 1123 Survey of Economics
- ☐ BUS 2253 Business Law I
- ☐ BUS 2513 Business Technology
- ☐ BUS 3413 Statistics
- ☐ BUS 4113 Ethics
- ☐ BUS 4473 Strategy and Policy in Business
- ☐ FIN 2113 Principles of Finance
- ☐ MGT 2313 Principles of Management
- ☐ MGT 2383 Management Communications
- ☐ MKT 2323 Principles of Marketing

##### Professional Development: 30 Hours

- ☐ ACC 2223 Principles of Managerial Accounting
- ☐ ACC 3343 Intermediate Accounting I
- ☐ ACC 3353 Intermediate Accounting II
- ☐ ACC 4433 Managerial Cost Accounting
- ☐ ACC 4443 Income Tax Accounting
- ☐ ACC 4453 Auditing
- ☐ ACC 4483 Advanced Accounting
- ☐ ACC 4913 Accounting Capstone
- ☐ BUS 4443 Business Finance
- ☐ 3 hours of student's choice from ACC/BSM/BUS/FIN/MGT/MKT courses.

##### GENERAL ELECTIVES: 6 hours

- ☐ 6 hours of student's choice

#### TOTAL PROGRAM REQUIREMENTS 120 Hours

