

**West Texas A&M University**  
**Advising Services**  
**Degree Checklist**  
**2023-2024**

(For assistance completing this form, contact Advising Services at 806-651-5300)

NAME: \_\_\_\_\_ WT ID: \_\_\_\_\_ DATE: \_\_\_\_\_

**Accounting (CPA Exam Preparation)**  
**Department of Accounting, Economics and Finance**  
**CC 220 (806)651-2525**

CORE CURRICULUM COURSES: 42 HOURS		HRS
<b>Communication (Core 10)</b>		
See University Core Requirements below	(3)	
See University Core Requirements below	(3)	
<b>Mathematics (Core 20)</b>		
See University Core Requirements below	(3)	
<b>Life and Physical Sciences (Core 30)</b>		
<b>Take two courses from:</b>		
ANSC 1319; BIOL 1406 or 1308, 1407* or 1309*, 1411, 1413; CHEM 1305* or 1411*, 1412*; ENVR 1407*; GEOL 1301 or 1403, 1302, 1404; PHYS 1401*, 1402*, 1311, 1312, 1371, 2425*, 2426*; PSES 1301, 1307 - BIOL 1406, 1407, 1411, 1413; CHEM 1411, 1412; GEOL 1403, 1404; PHYS 1401, 1402, 2425, 2426: 4 <sup>th</sup> hr. moves to Core 90	6	
<b>Language, Philosophy and Culture (Core 40)</b>		
ANTH 2351, ENGL 2321*, 2326*, 2331*, 2341*, 2343*; HIST 2311, 2323, 2372; MCOM 1307; PHIL 1301, 2374; SPAN 2311*, 2312**/*, 2313*, 2315*, or 2371 <b>Choose 1</b>	3	
<b>Creative Arts (Core 50)</b>		
ARTS 1303, ARTS 1304; DANC 2303; MUSI 1306, MUSI 1307, MUSI 1310; or THRE 1310 <b>Choose 1</b>	3	
<b>American History (Core 60)</b>		
HIST 1301, 1302, 2301, 2381, 2382 <b>Choose 2</b>	6	
<b>Government/Political Science (Core 70)</b>		
POSC 2305 and 2306	6	
<b>Social and Behavioral Sciences (Core 80)</b>		
See University Core Requirements below	(3)	
<b>Component Area Option (Core 90)</b>		
<b>Take three hours from: ♦</b>		
AGRI 2300; BIOL 4 <sup>th</sup> hour from 4-hour courses (from Core 30); BUSI 1301, 1304; CHEM 4 <sup>th</sup> hour from 4-hour courses (from Core 30); CIDM 1105, CIDM 1301 or 1315; CS 1301; ECON 2331; ENGL 1101, 1102, 1302*, 1312*, 2311*; ENVR 4 <sup>th</sup> hour (from Core 30); GEOL 4 <sup>th</sup> hour from 4-hour courses (from Core 30); IDS 1071 (1-3 hours); MATH 4 <sup>th</sup> hour from 4-hour courses (from Core 20); MUSI 1053; PHIL 2303; PHYS 4 <sup>th</sup> hour from 4-hour courses (from Core 30); SES 1120	3	
<b>ACCOUNTING REQUIREMENTS: 126 HOURS</b>		
NOTE: A grade of "C" or better must be earned in all courses required for major.		
<b>UNIVERSITY CORE REQUIREMENTS: 18 HOURS</b>		
<b>CORE 10</b> ENGL 1301 Intro. to Academic Writing & Argumentation OR ENGL 1311 Writing About Ideas	3	
<b>CORE 10</b> COMM 1315, 1318, or 1321	3	
<b>CORE 20</b> MATH 1324* Math for Business and Economics (preferred) or MATH 1314* College Algebra	3	
<b>CORE 80</b> ECON 2301 Principles of Macroeconomics	3	
<b>CORE 90*</b> BUSI 1304, CIDM 1301 or 1315, or ECON 2331 or other University Core 90 equivalent	3	
<b>BBA CORE REQUIREMENTS: 39-40 HOURS</b>		
ACCT 2301 Principles of Financial Accounting	3	
ACCT 2302* Principles of Managerial Accounting	3	
MATH 1325* Math for Business & Economics II OR MATH 2413* Calculus I	3-4	
CIDM 2342* Statistics for Business and Economics	3	
CIDM 3330* Management Information Systems	3	
ECON 2302 Principles of Microeconomics	3	
ADVANCED ECONOMICS ELECTIVE*	3	
FIN 3320* Business Finance	3	

**Bachelor of Business Administration Degree**  
**Master of Accountancy**  
**BBA.ACC (301) and M.Acc. (5321) Degree**

BUSI 3312* Business Law	3	
MGT 3330 Principles of Management	3	
MKT 3340 Principles of Marketing	3	
<b>College of Business communication component</b>		
Take one course from:		
ACCT 4373* Accounting Communications	3	
BUSI 1304 Business Communication		
BUSI 4333 Cross-Cultural Issues in Business Comm.		
BUSI 4350 Current Issues in Mgt. Communication		
BUSI 4375 Healthcare Comm. for the Bus. Environment		
BUSI/MGT 4380 Conflict Resolution and Negotiation		
BUSI 4382 Emerging Media Law		
BUSI/CIDM 3320 Digital Communications and Collaboration		
ECON 4370* Economics of Healthcare		
FIN 3350* Personal Financial Planning		
FIN 4320* Investments		
FIN 4321* Portfolio Management		
MGT 3335* Organizational Behavior		
MKT 3342 Consumer Behavior		
MGT 4315* Strategic Management and Policy	3	
<b>UNDERGRADUATE ACCOUNTING REQUIREMENTS: 21 HOURS</b>		
ACCT 3311* Federal Tax Accounting I	3	
ACCT 3331* Intermediate Accounting I	3	
ACCT 3332* Intermediate Accounting II	3	
ACCT 3371* Cost Accounting	3	
ACCT 3375* Accounting Information Systems	3	
ACCT 4351* Auditing	3	
ADVANCED ACCT, FIN, OR CIDM ELECTIVE	3	
<b>UNDERGRADUATE ELECTIVES: 11-12 HOURS BY ADVISEMENT</b>		
ELECTIVES	11-12	
<b>GRADUATE REQUIREMENTS</b>		
Complete 36 semester hours in advanced and graduate courses, including at least 18 semester hours in accounting. At least 18 hours must be in 6300-level courses (excluding ACCT 6300, MGT 6300, MKT 6300, FIN 6300, CIDM 6300, and ECON 6300).		
<b>GRADUATE ACCOUNTING REQUIREMENTS: 12 HOURS</b>		
ACCT 6306* Seminar in Accounting Theory	3	
ACCT 6309* Seminar in Tax Research OR ACCT 5311* Federal Tax Accounting II OR ACCT 5331* Taxation of Business Entities	3	
ACCT 6310* Seminar in Auditing	3	
ACCT 6321* Ethical Solutions in Professional Accounting	3	
<b>ADVANCED GRADUATE ACCOUNTING ELECTIVES: 15 HOURS</b> (Excluding ACCT 6300)		
	15	
<b>OTHER GRADUATE BUSINESS ELECTIVES: 9 HOURS</b>		
Nine hours of graduate electives in ACCT, ECON, FIN, or CIDM	9	
<b>MINIMUM HOURS REQUIRED TO COMPLETE DEGREE</b>		
	150	

♦ Note: only six hours are required for Core 90; extra hours from 4-hour Core 30 courses (if taken) will count either towards Core 90 or as elective hours.  
\* Indicates prerequisites—see catalog for more information.  
\*\* Or an equivalent course (second year, second semester) in a foreign language.

**NOTE: This is NOT a degree plan. All undergraduate students must request an official degree plan from their academic dean's office by the time they have completed 30 credit hours.**

**WTAMU ADVISING SERVICES – 2023-2024 Curriculum Guide**

**Major: Accounting, B.B.A. to M.Acc.**

**Major Code: 301**

<b>Year 1: Fall</b>		<b>Year 1: Spring</b>	
CORE 10 (Communication) – ENGL 1301 or 1311	3	CORE 90 (Component Area Option) – See checklist for options	3
CORE 20 (Mathematics) – MATH 1324 or 1314	3	MATH 1325 Math for Business & Economics II <b>or</b> MATH 2413 Calculus I	3-4
CORE 80 (Social & Behav. Sci) – ECON 2301 Principles of Macroeconomics	3	ECON 2302 Principles of Microeconomics	3
CORE 10 (Communication) – COMM 1315, 1318 or 1321	3	CORE 60 (American History) – See checklist for options	3
CORE 90 (Component Area Option) – Business Course - See <sup>1</sup> below	3	CORE 70 (Govt./Political Sci.) – POSC 2305 or 2306	3
<b>Total:</b>	<b>15</b>	<b>Total:</b>	<b>15-16</b>
<b>Year 2: Fall</b>		<b>Year 2: Spring</b>	
ACCT 2301 Principles of Financial Accounting	3	ACCT 2302 Principles of Managerial Accounting	3
CIDM 2342 Statistics for Business and Economics	3	MGT 3330 Principles of Management	3
CORE 40 (Lang., Phil. & Culture) – See checklist for options	3	MKT 3340 Principles of Marketing	3
CORE 60 (American History) – See checklist for options	3	CIDM 3330 Management Information Systems	3
CORE 70 (Govt./Political Sci.) – POSC 2305 or 2306	3	FIN 3320 Business Finance	3
<b>Total:</b>	<b>15</b>	<b>Total:</b>	<b>15</b>
<b>Year 3: Fall</b>		<b>Year 3: Spring</b>	
ACCT 3331 Intermediate Accounting I	3	ACCT 3332 Intermediate Accounting II	3
ACCT 3311 Federal Tax Accounting I	3	COB Communication Component – See checklist for options	3
Advanced ECON Elective (3000- or 4000-level ECON course)	3	Advanced ACCT, FIN, or CIDM elective	3
CORE 30 (Lab Science) – See checklist for options	3	BUSI 3312 Business Law	3
Elective	3	CORE 30 (Lab Science) – See checklist for options	3
<b>Total:</b>	<b>14-16</b>	<b>Total:</b>	<b>15</b>
<b>Year 4: Fall</b>		<b>Year 4: Spring</b>	
ACCT 3375 Accounting Information Systems	3	MGT 4315 Strategic Management and Policy (must be a senior & have completed FIN 3320, MGT 3330 & MKT 3340)	3
ACCT 3371 Cost Accounting	3	ACCT 4351 Auditing	3
Advanced Accounting Elective (should be taken at the graduate level)	3	Advanced Accounting Elective (should be taken at the graduate level)	3
CORE 50 (Creative Arts) – See checklist for options	3	Elective	3
Elective	3	Elective	3
<b>Total:</b>	<b>15</b>	<b>Total:</b>	<b>15</b>

<sup>1</sup> **CORE 90 Business Course:** BUSI 1301, 1304; CIDM 1301 or 1315; ECON 2331, or University Core 90 equivalent.

<p><b>Identified Marketable Skills</b></p> <p>Strong quantitative skills                  Problem identification and solving skills                  Strong interpersonal skills that include: communication, listening, and leadership</p>	<p><b>Top Three Local Employers or Industries/Professional Programs/Possible Career Opportunities</b></p> <p>Certified Public Accountant (CPA) Firms                  Banking and Financial Institutions                  Federal, State, and Local Government Institutions</p>
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**Additional notes:**

- The core curriculum must total exactly 42 hours; excess hours must be moved to the major as an elective or a major requirement and stay within the 120-hour requirement or approved total submitted to the Coordinating Board for degree requirements. Some majors specify particular courses to meet core curriculum requirements when options are available.
- At least 36 hours of advanced work (3000- or 4000-level courses) for which tuition is paid must be earned at WTAMU. A maximum of six semester hours in religion (RELI) and six semester hours in physical education (PHED) courses can count toward a baccalaureate degree.

DISCLAIMER: This curriculum guide should be used in conjunction with the corresponding degree checklist for general planning purposes only. The degree checklist (later a student's official degree plan) should be referred to as the comprehensive list of all courses required for the degree. An official degree plan is required after completing 30 hours. Students should always seek the advice of their academic adviser before scheduling classes.