

West Texas A&M University
Advising Services
Degree Checklist
2026-2027

(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
Communication (Core 10)		
See University Core Requirements below	(3)	
See University Core Requirements below	(3)	
Mathematics (Core 20)		
See University Core Requirements below	(3)	
Life and Physical Sciences (Core 30)		
Take two courses from:		
ANSC 1319; BIOL 1406 or 1308, 1407* or 1309*, 1411, 1413, 2401, 2402; 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 th hr. moves to Core 90	6	
Language, Philosophy and Culture (Core 40)		
ANTH 2351, ENGL 2321*, 2326*, 2331*, 2341*, 2343*; HIST 2311, 2323, 2372; MCOM 1307; PHIL 1301, 2374; SPAN 2311*, 2312**/**, 2313*, 2315*, or 2371 Choose 1	3	
Creative Arts (Core 50)		
ARTS 1301, 1303, 1304; DANC 2303; MUSI 1306, 1307 (for music majors), 1310; or THRE 1310 Choose 1	3	
American History (Core 60)		
HIST 1301, 1302, 2301, 2381, 2382 Choose 2	6	
Government/Political Science (Core 70)		
POSC 2305 and 2306	6	
Social and Behavioral Sciences (Core 80)		
See University Core Requirements below	(3)	
Component Area Option (Core 90)		
Take three hours from:		
AGRI 2300; BUSI 1301, 1304; CIDM 1105, CIDM 1301 or 1315; CS 1301; ECON 2331; EDUC 1300; ENGL 1101, 1102, 1302*, 1312*, 2311*; HNRS 2171; HSCI 2300; IDS 1071 (1-3 hours); MUSI 1053 (1-2 hours); PHIL 2303; SES 1120;	3	
Also, extra 4 th -hour credits from Core 20 and Core 30 (MATH, BIOL, CHEM, ENVR, GEOL, PHYS)		
ACCOUNTING REQUIREMENTS: 123 HOURS		
NOTE: A grade of "C" or better must be earned in all courses required for major.		
UNIVERSITY CORE REQUIREMENTS: 15 HOURS		
CORE 10		
ENGL 1301 Intro. to Academic Writing & Argumentation OR ENGL 1311 Writing About Ideas	3	
CORE 10		
COMM 1315, 1318, or 1321	3	
CORE 20		
MATH 1324* Math for Business & Economics I (preferred) OR MATH 1314* College Algebra	3	
CORE 80		
ECON 2301 Principles of Macroeconomics	3	
CORE 90*		
BUSI 1301 (preferred), BUSI 1304, CIDM 1301 (or CIDM 1315), ECON 2331, or University Core 90 Equivalent	3	
BBA CORE REQUIREMENTS: 39-40 HOURS		
ACCT 2301 Principles of Financial Accounting	3	
ACCT 2302* Principles of Managerial Accounting	3	
BUSI 3312 Business Law	3	
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

MATH 1325* Math for Business and Economics II OR MATH 2413* Calculus I OR BUSI 2325* Quantitative Methods for Bus. Decision Making	3-4	
MGT 3330 Principles of Management	3	
MGT 4315* Strategic Management and Policy	3	
MKT 3340 Principles of Marketing	3	
College of Business communication component		
Take one course from:		
ACCT 4373* Accounting Communications BUSI 1304 Business Communication BUSI 3301 Business Professional and Leadership Dev. BUSI/CIDM 3320 Digital Communications and Collaboration 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 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	3	
UNDERGRADUATE ACCOUNTING REQUIREMENTS: 24 HOURS		
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 4321* Accounting Ethics	3	
ACCT 4351* Auditing	3	
ADVANCED ACCT, FIN, OR CIDM ELECTIVE	3	
UNDERGRADUATE ELECTIVES: 8-9 HOURS BY ADVISEMENT		
ELECTIVES	8-9	
GRADUATE REQUIREMENTS		
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).		
GRADUATE ACCOUNTING REQUIREMENTS: 12 HOURS		
ACCT 6306* Seminar in Accounting Theory	3	
ACCT 5311* Federal Tax Accounting II OR ACCT 5331* Taxation of Business Entities OR ACCT 6309* Seminar in Tax Research	3	
ACCT 6310* Seminar in Auditing	3	
ACCT 6321* Ethical Solutions in Professional Accounting	3	
ADVANCED GRADUATE ACCOUNTING ELECTIVES: 15 HOURS (Excluding ACCT 6300)		
	15	
OTHER GRADUATE BUSINESS ELECTIVES: 9 HOURS		
Nine hours of graduate electives in ACCT, ECON, FIN, or CIDM		
	9	
MINIMUM HOURS REQUIRED TO COMPLETE DEGREE		150
<p>* 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.</p>		
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 – 2026-2027 Curriculum Guide

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

BBA.ACC (301)

Year 1: Fall		Year 1: Spring	
CORE 10 (Communication) – ENGL 1301 or 1311	3	CORE 50 (Creative Arts) – See checklist for options ¹	3
CORE 10 (Communication) – COMM 1315, 1318 or 1321	3	CORE 60 (American History) – See checklist for options ¹	3
CORE 20 (Mathematics) – MATH 1324 or 1314	3	CORE 90 (Comp. Area Opt.) – See checklist for options ¹	3
CORE 80 (Soc/Behav. Sci.) – ECON 2301 Princ. of Macro.	3	MATH 1325, MATH 2413, or BUSI 2325	3-4
CORE 90 (Comp. Area Opt.) – Business Course ²	3	ECON 2302 Principles of Microeconomics	3
Total:	15	Total:	15-16
Year 2: Fall		Year 2: Spring	
CORE 30 (Life & Phys. Sci.) – See checklist for options ¹	3	CORE 30 (Life & Phys. Sci.) – See checklist for options ¹	3
CORE 40 (Lang, Phil. & Cult.) – See checklist for options ¹	3	ACCT 2302 Principles of Managerial Accounting	3
CORE 60 (American History) – See checklist for options ¹	3	CIDM 3330 Management Information Systems	3
ACCT 2301 Principles of Financial Accounting	3	FIN 3320 Business Finance	3
CIDM 2342 Statistics for Business and Economics	3	MGT 3330 Principles of Management	3
Total:	15	Total:	15
Year 3: Fall		Year 3: Spring	
CORE 70 (Govt./Political Sci.) – POSC 2305	3	CORE 70 (Govt./Political Sci.) – POSC 2306	3
MKT 3340 Principles of Marketing	3	BUSI 3312 Business Law	3
ACCT 3311 Federal Tax Accounting I	3	COB Communication Comp. – See checklist for options	3
ACCT 3331 Intermediate Accounting I	3	ACCT 3332 Intermediate Accounting II	3
ACCT 3371 Cost Accounting (typically offered fall)	3	Advanced ACCT Elective (3000/4000 level)	3
Total:	15	Total:	15
Year 4: Fall		Year 4: Spring	
Advanced ECON Elective (3000/4000 level)	3	MGT 4315 Strategic Management & Policy ³	3
ACCT 3375 Accounting Information Systems (fall only)	3	ACCT 4351 Auditing (spring only)	3
ACCT 4321 Accounting Ethics (fall only)	3	Advanced ACCT Elective (should be taken at the graduate level)	3
Elective	3	Advanced ACCT Elective (should be taken at the graduate level)	3
Elective	3	Elective	2-3
Total:	15	Total:	14-15

¹ **CORE:** Apart from the major-specific core requirement, there is no set order in which core courses must be taken.

² **CORE 90 Business Course:** BUSI 1301, 1304; CIDM 1301 or 1315; ECON 2331; or University Core 90 equivalent.

³ **MGT 4315:** Must be a senior and have completed FIN 3320, MGT 3330, and MKT 3340.

<p>Identified Marketable Skills Strong quantitative skills Problem identification and solving skills Strong interpersonal skills that include: communication, listening, and leadership</p>	<p>Top Three Local Employers or Industries/Professional Programs/Possible Career Opportunities 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.