

# ACCOUNTING, BBA

## Bachelor of Business Administration (BBA) Program Learning Outcomes

Our BBA graduates will be able to:

- Demonstrate skills and attributes commonly expected of a business professional in an internship or other experiential engagement
- Demonstrate foundational knowledge in Accounting, Finance, Operations, Strategy, Marketing, during decision making for a competitive business environment
- Apply foundational knowledge in Accounting, Finance, Operations, Strategy, Marketing, during decision making for a competitive business environment
- Demonstrate successful business communication skills.
- Recognize concepts in ethics and cultural diversity for decision making.
- Apply analytic tools in decision making.
- Apply information technology tools in decision making.

Consistent with the mission of the College of Business, the mission of the Accounting Discipline is to prepare students for professional careers in Accounting. In addition to the BBA Learning Outcomes, upon successful completion of the program, Accounting majors will be able to:

### Graduates of this program will be able to:

- Employ technical competence in the Discipline's functional area of Financial Accounting and Reporting
- Employ technical competence in the Discipline's functional area of Managerial Cost Accounting
- Employ technical competence in the Discipline's functional area of Income Taxation
- Employ technical competence in the Discipline's functional area of Accounting Information Systems
- Employ technical competence in the Discipline's functional area of Auditing and Assurance Services
- Develop skills in application of accounting software and other business software for processing accounting information
- Apply knowledge of ethical concerns and recognition of other ongoing issues and practices in the accounting profession

## Program Requirements

| Code   | Title                                     | Credit Hours |
|--|---|--------------|
| <b>Core IMPACTS</b>  |   | <b>42</b>    |
| All core curriculum recommendations are shown under the Core IMPACTS section of the Undergraduate Graduation Requirements. ( <a href="https://catalog.clayton.edu/graduation-requirements/undergraduate-graduation-requirements/core-curriculum/#nonsciencemajorstext">https://catalog.clayton.edu/graduation-requirements/undergraduate-graduation-requirements/core-curriculum/#nonsciencemajorstext</a> ) |   |              |
| <b>Field of Study - Accounting</b>   |   | <b>18</b>    |
| ACCT 2101  | Principles of Financial Accounting        | 3            |
| ACCT 2102  | Principles Managerial Accounting          | 3            |
| BLAW 2106  | Legal Environment of Business             | 3            |
| BUSA 1105  | Introduction to Business                  | 3            |
| ECON 2105  | Principles of Macroeconomics <sup>1</sup> | 3            |

|  |   |            |
|--|---|------------|
| or ECON 2106                             | Principles of Microeconomics                |            |
| BUSA 2101                                | Business Analytics                          | 3          |
| <b>Upper Division Core Requirements</b>  |   | <b>18</b>  |
| FINA 3101                                | Corporate Finance                           | 3          |
| MGMT 3101                                | Mgmt. Prin. & Org. Behavior                 | 3          |
| MGMT 3120                                | Business Communication                      | 3          |
| MKTG 3101                                | Principles of Marketing                     | 3          |
| MKTG 3420                                | Global Business                             | 3          |
| SCML 3102                                | Operations & Supply Chain Mgmt              | 3          |
| <b>Required Accounting Major Courses</b> |   | <b>24</b>  |
| ACCT 3110                                | Managerial Cost Accounting                  | 3          |
| ACCT 3250                                | Taxation of the Individual                  | 3          |
| ACCT 4330                                | Accounting Information Systems              | 3          |
| ACCT 3351                                | Intermediate Financial Accounting I         | 3          |
| ACCT 3352                                | Intermediate Financial Accounting II        | 3          |
| ACCT 4101                                | Data Analytics for Accountancy              | 3          |
| ACCT 4480                                | Auditing & Assurance Services               | 3          |
| ACCT 4850                                | Accounting Internship/Cooperative Education | 3          |
| or ACCT 4851                             | Accounting Internship/Cooperative           |            |
| or ACCT 4852                             | Accounting Internship/Cooperative           |            |
| or ACCT 4853                             | Accounting Internship/Cooperative           |            |
| <b>General Electives <sup>2</sup></b>    |   | <b>15</b>  |
| <b>Business Capstone</b>                 |   | <b>3</b>   |
| MGMT 4750                                | Strategic Management                        | 3          |
| <b>Total Credit Hours</b>                |   | <b>120</b> |

<sup>1</sup> ECON 2105 Principles of Macroeconomics should be taken in area Core IMPACTS or as a free elective.

<sup>2</sup> Fifteen (15) credit hours of general electives. Three (3) credit hours must be business courses with an ACCT, BLAW, BUSA, ECON, FINA, MGMT, MKTG, SCML prefix at the 3000 level or higher. Students pursuing CPA certification in Georgia are encouraged to take the 3 credit hours with ACCT prefix. A course will not be credited twice. Courses taken to satisfy the requirements in the preceding section may not be used again to satisfy this section.

The remaining twelve (12) credit hours are open electives (they could be business or non-business courses). The two (2) of the non-business electives may be at a lower level than 3000. Courses with the following prefixes will not counted in this category: AVIA, CSU, PARA, TECH. Only one internship course can be taken as an elective (this is in addition to the internship taken to satisfy the Required Major Accounting Courses).

<sup>3</sup> ECON 2105 Principles of Macroeconomics must be taken as a non-business elective if not taken to satisfy the area Core IMPACTS requirement.

Students are encouraged to check the Georgia State Board of Accountancy (<https://gsba.georgia.gov/>) for information regarding CPA requirements. (Please check the FAQ section of GSBA website for more details).

## Suggested Course Sequence

Please Note: This is a suggested course sequence and assumes a starting freshman with no prior college credit who intends to complete their degree in four years. Students should consult with their academic

advisor and review the course prerequisites and minimum grade requirements as seen in the Academic Catalog.

| Course  | Title   | Credit Hours |
|---|---|--------------|
| <b>First Year</b>   |   |              |
| <b>First Semester</b>                                     |   |              |
| ENGL 1101   | English Composition I   | 3            |
| MATH 1101   | Intro to Mathematical Modeling  | 3            |
| Communication or Foreign Language                         | Core IMPACTS  | 2            |
| BUSA 1105   | Introduction to Business  | 3            |
| Fine Arts or Intermediate Foreign Language                | Core IMPACTS  | 3            |
| <b>Credit Hours</b>                                       |   | <b>14</b>    |
| <b>Second Semester</b>                                    |   |              |
| ENGL 1102   | English Composition II  | 3            |
| Science Course with Lab                                   | Core IMPACTS  | 4            |
| ACCT 2101   | Principles of Financial Acct.   | 3            |
| BLAW 2106   | Legal Environment of Business   | 3            |
| MATH 1401   | Elementary Statistics   | 3            |
| <b>Credit Hours</b>                                       |   | <b>16</b>    |
| <b>Second Year</b>  |   |              |
| <b>First Semester</b>                                     |   |              |
| ACCT 2102   | Principles Managerial Acct.   | 3            |
| Science Course without Lab                                | Core IMPACTS  | 3            |
| ECON 2106   | Principles of Microeconomics  | 3            |
| CPTG 2201   | Adv. Computer Applications  | 3            |
| Literature, Philosophy, or Foreign Language               | Core IMPACTS  | 3            |
| <b>Credit Hours</b>                                       |   | <b>15</b>    |
| <b>Second Semester</b>                                    |   |              |
| ECON 2105   | Principles of Macroeconomics  | 3            |
| HIST 1111<br>or HIST 1112<br>or HIST 2750<br>or POLS 2401 | Survey-PreModern World History<br>or Survey of Modern World History<br>or Critical Trends and Issues<br>or Intro to Global Issues | 3            |
| CRIT 1101   | Critical Thinking   | 3            |
| MGMT 3101   | Mgmt. Prin. & Org. Behavior   | 3            |
| HIST 2111<br>or HIST 2112                                 | Survey of US History to 1877<br>or US HIST Since Reconstruction   | 3            |
| <b>Credit Hours</b>                                       |   | <b>15</b>    |
| <b>Third Year</b>   |   |              |
| <b>First Semester</b>                                     |   |              |
| BUSA 3101   |   | 3            |
| MGMT 3120   | Business Communication  | 3            |
| ACCT 3361   | Intermediate Financial Acct. I  | 3            |
| FINA 3101   | Corporate Finance   | 3            |
| POLS 1101   | American Government   | 3            |
| <b>Credit Hours</b>                                       |   | <b>15</b>    |
| <b>Second Semester</b>                                    |   |              |
| SCML 3102   | Operations & Supply Chain Mgmt  | 3            |
| ACCT 3110   | Managerial Cost Accounting  | 3            |
| MKTG 3101   | Principles of Marketing   | 3            |
| ACCT 3362   | Interm. Financial Acct. II  | 3            |
| General Elective 1  |   | 3            |
| <b>Credit Hours</b>                                       |   | <b>15</b>    |
| <b>Fourth Year</b>  |   |              |
| <b>First Semester</b>                                     |   |              |
| MKTG 3420   | Global Business   | 3            |
| ACCT 4330   | Accounting Information Systems  | 3            |
| ACCT 3250   | Taxation of the Individual  | 3            |
| ACCT 3363   | Intermediate Fin ACCT III   | 3            |
| General Elective 2  |   | 3            |
| <b>Credit Hours</b>                                       |   | <b>15</b>    |

| <b>Second Semester</b>    |                               |            |
|---------------------------|-------------------------------|------------|
| MGMT 4750                 | Strategic Management          | 3          |
| ACCT 4850                 | Acct. Intern./Co-op Education | 3          |
| ACCT 4480                 | Auditing & Assurance Services | 3          |
| Accounting Elective       |                               | 3          |
| General Elective 3        |                               | 3          |
| <b>Credit Hours</b>       |                               | <b>15</b>  |
| <b>Total Credit Hours</b> |                               | <b>120</b> |

\* Grade of "C" or higher required for all Area F and upper division courses. Internship is required for all Accounting Majors beginning with the 2019-2020 Academic Catalog. No more than two internships may be taken for credit.