

2023-2024 Catalog

Accounting

Bachelor of Business Administration Academic Department Accounting

Department Chair: John Leavins, leavinj@sttom.edu

The accounting degree program provides a broad-based education and promising employment prospects for future business leaders by equipping students with the business and accounting knowledge necessary to obtain professional positions after graduation, providing a sound knowledge base for continuing progress in the accounting profession, and creating an environment within which students and faculty exchange ideas and critically evaluate the profession and its role in society.

The undergraduate accounting curriculum is designed to provide learning and decision–making skills that will be invaluable throughout the graduate's career. Accordingly, the curriculum incorporates both accounting theory and practice. The BBA prepares students who do not wish to sit for the CPA exam in the following careers:

- Corporate
- Nonprofit
- Government accounting

Students interested in public accounting and planning to take the CPA exam must successfully complete 150 hours of college credit. Our BBA/ MBA and Master of Science in Accounting degrees are designed to prepare them to sit for this exam.

Total Credits 66

Business Found	ation Courses		
Best if completed befo	ore 60 hour mark.		
ltem #	Course Title		Credits
ACCT 1341	Principles of Accounting I		3
ACCT 1342	Principles of Accounting II	ACCT 1342 Prerequisite: ACCT 1341	3
ECON 1331	Principles of Macroeconomics	5	3
ECON 1332	Principles of Microeconomics		3
MATH 1353	Mathematics for Economics a Business	nd	3
MATH 3332	Elementary Statistical Methoc for Economics & Business	ls	3
MGMT 2347	Principles of Management		3
MGMT 3320	Business Communications		3

Business Requi	red Courses		
ltem #	Course Title		Credits
DEIS 4333	Principles of Operations Management	DEIS 4333 Prerequisite: MATH 1353 OR 3332, and 50+ credit hours.	3

ECON 3331	International Economics	ECON 3331 Prerequisites: ECON 1331, 1332	3
FINA 3339	Corporate Finance	FINA 3339 Prerequisites: ECON 1332, ACCT 1341, MATH 1353, 3332 (Intl BBA may take MATH 2435 in lieu of other two MATH classes).	3
MGMT 4331	Business Law	MGMT 4331 Prerequisite: 50 Credit Hours	3
MKTG 3343	Principles of Marketing		3

Business Capstone

Take during final semester at UST.

ltem #	Course Title		Credits
MGMT 4399	Senior Seminar	MGMT 4399 Prerequisites: Senior Standing; MGMT 3320, DEIS 4333, MGMT 3390, MGMT 4331, MGMT 2347, FINA 3339, and MKTG 3343.	3

Accounting Required Courses

ltem #	Course Title		Credits
ACCT 3332	Managerial Accounting	ACCT 3332 Prerequisite: ACCT 1342	3
ACCT 3333	Income Taxation I	ACCT 3333 Prerequisite: ACCT 1342	3
ACCT 3334	Income Taxation II	ACCT 3334 Prerequisite: ACCT 3333	3
ACCT 3341	Intermediate Accounting: Assets	ACCT 3341 Prerequisite: ACCT 1342	3
ACCT 3342	Intermediate Accounting: Equities	ACCT 3342 Prerequisite: ACCT 3341	3
ACCT 4333	Auditing	ACCT 4333 Prerequisite: ACCT 3342	3
ACCT 4338	Accounting Information Systems	ACCT 4338 Prerequisite: ACCT 1342	3

Accounting Electives

Complete 3 hours from the following: **Course Title** Credits Item # ACCT 3336 Financial Statement Analysis ACCT 3336 Prerequisite: 3 ACCT 1342 ACCT 4191 Internship in Accounting 1 ACCT 4291 Internship in Accounting 2 ACCT 4391 Internship in Accounting 3 ACCT 4192 Independent Study 1 ACCT 4392 Dir Reading/Independent Study 3

ACCT 4335	Fund Accounting	ACCT 4335 Prerequisite: ACCT 1342	3
ACCT 4366	Comparative Accounting Practices		3
ACCT 4393	Special Topics in Accounting		3
ACCT 4397	Fraud Examination	ACCT 4397 Prerequisites: ACCT 1342	3