

# College of Business

## B.S./M.S. Accounting

### 2013-2014 Texas Common Course Numbering System Transfer Guide



The combined Bachelor of Science with a major in accounting and Master of Science with a major in either accounting or taxation is a 150-semester-hour program. Students awarded the Master of Science with a major in either accounting or taxation are simultaneously awarded the Bachelor of Science with a major in accounting. (The Bachelor of Science with a major in accounting is not awarded separately.)

All students admitted to the College of Business Undergraduate program:

- Enter under a Tiered Progression Program and are placed into one of three tiers: Pre-business, Business Undergraduate, or Declared Business Major. See "Tiered Progression Program" on page two for detailed information.
- Are responsible for integrating University Core and Pre-business courses into their schedule simultaneously for course sequencing and timely graduation purposes. See four-year plan on page three for scheduling suggestions.

### Courses Recommended for Transfer

The UNT Core requirements, with the exception of U.S. History and Political Science, and the College & Major requirements are shown with Texas Common Course Numbering System values only when UNT offers equivalent courses. There may be other courses in transfer that apply toward the specific degree requirement, but those listed are known to apply.

#### UNT Core: English Composition & Rhetoric

ENGL 1301; and ENGL 1302 or 2311

A grade of 'C' or better is required on courses applied toward this requirement.

*ENGL 2311 is required for the B.S./M.S. Accounting program and will fulfill both UNT core and major requirements.*

#### UNT Core: Mathematics

This requirement will be met by fulfilling the College of Business pre-business requirements (see next column).

#### UNT Core: Natural Science

Two courses including laboratories, or two laboratory/lecture course combinations, chosen from:

- ANTH 2401 or 2101/2301
- ASTR 1403 or 1103/1303
- ASTR 1404 or 1104/1304
- BIOL 1406 or 1106/1306
- BIOL 1407 or 1107/1307
- BIOL 1411 or 1111/1311
- BIOL 1413 or 1113/1313
- BIOL 2401 or 2101/2301
- BIOL 2402 or 2102/2302
- BIOL 2406 or 2106/2306
- CHEM 1411 or 1111/1311
- CHEM 1412 or 1112/1312
- GEOL 1401 or 1101/1301
- GEOL 1403 or 1103/1303
- PHYS 1401 or 1101/1301
- PHYS 1402 or 1102/1302
- PHYS 1403 or 1103/1303
- PHYS 1404 or 1104/1304
- PHYS 1410 or 1110/1310
- PHYS 1415 or 1115/1315
- PHYS 2425 or 2125/2325
- PHYS 2426 or 2126/2326

#### UNT Core: U.S. History

Two courses chosen from: HIST 1301, 1302, 2301

#### UNT Core: Political Science

As of Fall 2013, only the following courses are offered at the two-year level:

- GOVT 2305 and 2306

Other acceptable combinations are:

- GOVT 2301 and 2302
- GOVT 2301 and 2305
- GOVT 2301 and 2306
- GOVT 2302 and 2306

#### UNT Core: Visual & Performing Arts

One course chosen from: ARTS 1301, 1303, or 1304; DRAM 1310; MUSI 1306 or 1307; SPCH 2341

#### UNT Core: Humanities

One course chosen from: ENGL 2322, 2323, 2327, 2328, 2332, or 2333; PHIL 1304 or 2316

#### UNT Core: Social & Behavioral Sciences

This requirement will be met by fulfilling the College of Business pre-business requirements (see below).

#### UNT Core: Discovery

One course chosen from: ARTS 1301; BIOL/HECO 1322; GEOG 1303; HIST 2321 or 2322; MATH 2305 or 2405; PHIL 1301, 2303, or 2306; SPCH 1311 or 1315; TECA 1303

#### UNT Core: Capstone

The Capstone Core requirement is unique to UNT and will be fulfilled by an advanced course at UNT.

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#### College of Business: Pre-Business Courses

- ACCT 2301 or 2401; and 2302 or 2402
- BCIS 1305 or 1405
- ECON 2301 and 2302 (fulfills both Social and Behavioral Sciences core and program requirements)
- MATH 1325 or 1425; or MATH 2313 or 2413 or 2513 (fulfills both Mathematics core and program requirements)
- *DSCI 2710 (offered at UNT only)*

A grade of 'C' or better is required in all pre-business requirements.

#### College of Business: Foundation Courses (Grades of C or better required)

No TCCNS option available.

#### Accounting: Professional Field & Supporting Courses (Grades of C or better required)

No TCCNS option available.

#### College of Business: Tiered Progression Program

All students new to UNT's College of Business are placed into one of three tiers:

- **Tier One**—Pre-business (PBUS) includes all new freshmen and all new transfer students with a transfer GPA between 2.0 and 2.69. PBUS students must be advised each semester and must attend two approved university or college workshops/seminars. PBUS students are restricted to 1000/2000 level business courses. In order to progress and be accepted into Tier Two (BUND), students must attain a 2.7 UNT cumulative GPA and have completed three of the following designated pre-business prerequisite courses with a grade of C or higher: college-level MATH, ACCT 2301 or 2401, ACCT 2302 or 2402, ECON 2301, ECON 2302, *DSCI 2710 (offered at UNT only)*.
- **Tier Two**—Business Undergraduate (BUND) students include any student with a 2.7 or higher UNT cumulative GPA (or any new transfer student with a 2.7 cumulative transfer GPA at time of transfer) who has completed at least three of the designated pre-business courses. BUND students are restricted to 1000/2000 level business courses. In order to progress to Tier Three—Declared Business major— students must have a 2.7 UNT cumulative GPA and have completed all of the nine pre-business prerequisite courses with a grade of C or higher: ENGL 1301, ENGL 1302 or 2311, MATH 1325 or 1425, BCIS 1305 or 1405, ECON 2301, ECON 2302, ACCT 2301 or 2401, ACCT 2302 or 2402, *DSCI 2710 (offered at UNT only)*.
- **Tier Three**—Declared Business students are students who have successfully completed all nine pre-business prerequisites with a grade of C or higher and have a 2.7 UNT cumulative GPA. Upon meeting these requirements, students will meet with an Academic Advisor in BLB 110 to request an official degree plan and acceptance into their choice of one of the professional field/majors offered by the College of Business. Declared Business students are permitted to enroll in 3000/4000 level business courses.

#### BS/MS Accounting:

##### Admission to the Graduate Program

**Admission to the Graduate Portion:** Admission to the graduate program is competitive, and completion of undergraduate course work does not guarantee admission to the graduate program. In addition to the departmental graduate admission requirements, a student must have a minimum overall program GPA of 2.8 and a minimum advanced accounting GPA of 3.0 in order to be admitted to the MS-Accounting program. The final decision regarding admission to the Master of Science with a major in accounting or taxation rests with the Department of Accounting.

#### Special Notes

##### Hours Required and General/College Requirements:

- Grade point average requirements for graduation with a BBA or BS from the College of Business:
  - a minimum of 2.7 grade point average in the professional and supporting field
  - a minimum of 2.7 grade point average in all courses completed at UNT
- A minimum of 150 semester hours (including a minimum of 114 undergraduate hours, of which 42 must be advanced, and 36 graduate credit hours), and fulfillment of degree requirements for the Bachelor of Business Administration or Bachelor of Science degree as specified in the "[General University Requirements](#)" section of the UNT catalog and the College of Business requirements.
- A candidate for the degree must complete 33 hours of business administration courses in residence, of which 15 hours must be in the professional field of study.
- The College of Business will not grant upper-division (3000–4000 level) degree credit for any transfer course taken at the lower division. Upper-division course work transferred from a regionally accredited four-year institution will be evaluated on an individual course basis to determine applicable degree credit.

##### UNT Core Curriculum/Transfer of Core Curriculum:

UNT complies with the [mandates of the 1997 Texas Legislature](#) regarding requirements for state-assisted institutions. Students who successfully complete the common core curriculum (in whole or in part) at a Texas state-assisted institution of higher education are eligible to transfer as "core complete" for those categories in the UNT University Core Curriculum.

Individual academic programs may require courses contained in parts of the University Core Curriculum. Students who wish to take courses that will fulfill both core and major/program requirements simultaneously should check with academic advisors for assistance in selecting core courses.

**Choice of Catalog:** Any student transferring directly from a Texas public community college to UNT shall have the same choice of catalog designating degree requirements as the student would have had if the dates of attendance at the university had been the same as the dates of attendance at the community college.

The College of Business is accredited by the AACSB International—The Association to Advance Collegiate Schools of Business at both the undergraduate and graduate levels.

The College of Business required curriculum and policies are located in the [Undergraduate Catalog 2013-2014](#).

For additional program and contact information see the College of Business Student Advising website:  
<http://www.cob.unt.edu/programs/undergrad>.

# College of Business

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This four-year plan provides a model for on-time completion of this UNT program using as many TCCNS courses as possible. The four-year plan also shows the first point when no TCCNS options are available for this program. See the current [Undergraduate Catalog](#) for course prerequisites. Course availability at UNT is subject to change, and the plan shown below may change based on updates to UNT's course offerings.

YEAR	FALL SEMESTER		SPRING SEMESTER	
	UNT Requirement	TCCNS Option	UNT Requirement	TCCNS Option
FRESHMAN	ENGL 1310	ENGL 1301	TECM 2700	ENGL 2311
	Mathematics (Prerequisite to MATH 1190 or 1710, if required); or free elective	Mathematics (Prerequisite to MATH 1325/1425 or 2313/2413/2513, if required); or free elective (consult UNT advisor)	MATH 1190 or 1710	MATH 1325 or 1425; or MATH 2313 or 2413 or 2513
	UNT Core: Natural Science	See list of approved courses	UNT Core: Political Science	See list of approved courses
	UNT Core: Political Science	See list of approved courses	ECON 1100	ECON 2302
	UNT Core: Discovery	See list of approved courses	BCIS 2610	BCIS 1305 or 1405
			Free elective (1 hour)	Consult UNT advisor

YEAR	FALL SEMESTER		SPRING SEMESTER	
	UNT Requirement	TCCNS Option	UNT Requirement	TCCNS Option
SOPHOMORE	UNT Core: Humanities	See list of approved courses	UNT Core: Natural Science	See list of approved courses
	UNT Core: U.S. History	See list of approved courses	UNT Core: U.S. History	See list of approved courses
	ECON 1110	ECON 2301	ACCT 2020	ACCT 2302 or 2402
	ACCT 2010	ACCT 2301 or 2401	DSCI 2710	None
	UNT Core: Visual & Performing Arts	See list of approved courses	Free elective (3 hours)	Consult UNT advisor*
	Free elective (1 hour)	Consult UNT advisor		

YEAR	FALL SEMESTER		SPRING SEMESTER	
	UNT Requirement	TCCNS Option	UNT Requirement	TCCNS Option
JUNIOR	BCIS 3610 or 3620	None	BLAW 3430	None
	ACCT 3110		ACCT 3120	
	ACCT 3270		ACCT 4100	
	ACCT 3405 (1 hour)		FINA 3770	
	MKTG 3650		MGMT 3720	
	DSCI 3710			

YEAR	FALL SEMESTER		SPRING SEMESTER	
	UNT Requirement	TCCNS Option	UNT Requirement	TCCNS Option
SENIOR	BCIS 4660 or 4690 or 4740	None	Economics (advanced, 3XXX-4XXX)	None
	MGMT 3330		Supporting Field course (MGMT 3830 preferred)	
	ACCT 4300		Graduate level internship* (Suggested but optional)	
	Economics (advanced, 3XXX-4XXX)		Graduate Course* (Advisor Approved)	
	Capstone: ACCT 4400		Graduate Course* (Advisor Approved)	

\* Admission to the graduate program is competitive, and completion of undergraduate course work does not guarantee admission to the graduate program. Please see page two for admission information.