



G. Brint Ryan College of Business

B.S./M.S. Accounting

2024-2025 Texas Common Course Numbering System Transfer Guide

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.

First Year Fall		First Year Spring	
UNT Requirement	TCCNS Option	UNT Requirement	TCCNS Option
UNT Core: Creative Arts	See list of approved courses	BCIS 2610	BCIS 1305 or 1405
UNT Core: Language, Philosophy & Culture	See list of approved courses	MATH 1190 or 1710	MATH 1325, or 2313 or 2413
ENGL 1310	ENGL 1301	ECON 1100	ECON 2302
Prerequisite for MATH 1190 or 1710 (if needed)	Consult UNT advisor	PSCI 2306	GOVT 2306
PSCI 2305	GOVT 2305	ENGL 1320 or TECM 2700	ENGL 1302 or 2311
BUSI 1200 ²	BUSI 1301		

Second Year Fall		Second Year Spring	
UNT Requirement	TCCNS Option	UNT Requirement	TCCNS Option
UNT Core: American History	See list of approved courses	UNT Core: American History	See list of approved courses
UNT Core: Life & Physical Sciences	See list of approved courses	UNT Core: Life & Physical Sciences	See list of approved courses
ACCT 2010	ACCT 2301 or 2401	ACCT 2020	ACCT 2302 or 2402
Elective	Consult UNT advisor	DSCI 2710	BUSI 2305
ECON 1110	ECON 2301	COMM 1010 or TECM 2700	SPCH 1311 or 1321 or ENGL 2311

Third Year Fall		Third Year Spring	
UNT Requirement	TCCNS Option	UNT Requirement	TCCNS Option
ACCT 3110	N/A	ACCT 3120	N/A
ACCT 3270	N/A	ACCT 3405	N/A
BUSI 3100	N/A	ACCT 4100	N/A
DSCI 3710	N/A	ACCT 4300	N/A
FINA 3770	N/A	BLAW 3430	N/A
BCIS (Advanced), OPSM 3830 ¹ , or OPSM 4810, or DSCI 3870*	N/A	MKTG 3650	N/A

¹ Preferred course option.

² UNT Courses noted do not have TCCNS equivalents but have approved transferable substitutions.



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Fourth Year Fall		Fourth Year Spring	
UNT Requirement	TCCNS Option	UNT Requirement	TCCNS Option
ACCT 4140	N/A	ECON Elective (Advanced)	N/A
ACCT 4320	N/A	Graduate Course ² (Advisor Approved)	N/A
ACCT 4400	N/A	Graduate Course ² (Advisor Approved)	N/A
BUSI 3660	N/A	Graduate Level Internship ² (Suggested but optional)	N/A
DSCI 4520	N/A	BCIS 3610	N/A
		MGMT 3720	N/A

² Admission to the graduate program is competitive, and completion of undergraduate coursework does not guarantee admission to the graduate program. See "Admission to the Graduation Program" for admission information.



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The combined Bachelor of Science with a major in accounting and Master of Science with a major in either accounting or taxation is a 153-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 G. Brint Ryan College of Business undergraduate program:

- Enter a tiered progression program and are placed into one of two tiers: Pre-Business & Business Undergraduate, or Declared Business Major. See “Tiered Professional Program” 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 the four-year plan for scheduling suggestions.

Courses Recommended for Transfer

The UNT Core 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: Communication

This requirement will be met by fulfilling the B.S./M.S. Accounting major requirements.

UNT Core: Mathematics

This requirement will be met by fulfilling the B.S./M.S. Accounting major requirements.

UNT Core: Life and Physical Sciences

For students **not** majoring in Science, Mathematics, or Engineering, completing two courses from the list below is recommended (Consult UNT advisor for more options).

- | | |
|---------------------------------|--------------------|
| • ANTH 2401 or 2301/2101 | • GEOL 1403 |
| • ASTR 1403 | • PHYS 1403 |
| • ASTR 1404 | • PHYS 1404 |
| • BIOL 1408 or 1308/1108 | • PHYS 1410 |
| • BIOL 2406 or 2306/2106 | • PHYS 1415 |
| • GEOL 1401 | |

UNT Core: American History

Two courses chosen from: **HIST** 1301, 1302, 2301

UNT Core: Government/Political Science

GOVT 2305 and 2306

UNT Core: Creative Arts

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

UNT Core: Language, Philosophy and Culture

One course chosen from: **ARTS** 1303; **ENGL** 2321, 2326, 2331, f2341, or 2351; **HIST** 2321 or 2322; **PHIL** 1301, 1304, 2303, or 2306

UNT Core: Social and Behavioral Sciences

This requirement will be met by fulfilling the B.S./M.S. Accounting major requirements.

UNT Core: Core Option Courses

This requirement will be met by fulfilling the B.S./M.S. Accounting major requirements.

G. Brint Ryan College of Business: Tier One Courses

TCCNS options:

- **ACCT** 2301 or 2401
- **ACCT** 2302 or 2402
- **BCIS** 1305 or 1405
- **BUSI** 1301 (per Texas Direct, **BUSI** 1301 taken prior to becoming a UNT student will be accepted)
- **BUSI** 2305 (per the Texas tuning, **MATH** 1342 taken prior to becoming a UNT student will be accepted)
- **ECON** 2301 & 2302 (also fulfills the Social & Behavioral Sciences core requirement and a portion of the Core Option Courses core requirement)
- **ENGL** 1301 (also fulfills a portion of the Communication core requirement)
- **ENGL** 1301 & 2311 (also fulfills the Communication core requirement)
- **MATH** 1325 or 2313 or 2413 (also fulfills the Mathematics core requirement)

A grade of 'C' or higher is required in all Tier One courses.

Courses listed above are TCCNS options and do not include all courses required for the B.S./M.S. Accounting major.

G. Brint Ryan College of Business: Foundation Courses

No TCCNS options available.

Accounting: Professional Field & Supporting Field Courses

No TCCNS options available.

Accounting (B.S./M.S.): Additional Requirements

A GPA of 3.0 on all work taken beyond the 90th semester credit hour. For the IMAPP program, a GPA of 3.3 is required for all undergraduate work.

IMAPP students must maintain a GPA of 3.25 at the completion of their first full-time graduate semester (or nine semester credit hours).

After 9 graduate semester credit hours, an overall GPA of 3.0 (IMAPP GPA 3.5) must be maintained throughout the program.



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Accounting: Admission to the Graduate Program

Undergraduate students must meet the minimum standards of the Bachelor of Business Administration with a major in accounting to be admitted automatically to the undergraduate portion of the professional program. Students who have at least 60 hours of college credit but who lack credit in certain courses in the preprofessional program may be admitted provisionally with deficiencies. Students granted such provisional admission must proceed immediately to remove the deficiencies.

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 (GPA of 3.25 for the IMAPP concentrations under the accounting and taxation majors) in order to be admitted to the MS-Accounting or MS-Taxation program.

Students seeking admission who already hold a baccalaureate or higher degree should see the Graduate Catalog for information regarding the one-year (33-hour) Master of Science with a major in accounting or Master of Science with a major in taxation program.

The final decision regarding admission to the Master of Science with a major in accounting or Master of Science with a major in taxation programs rests with the Department of Accounting. Students enrolled in the BS/MS programs that are unable to complete all degree requirements may elect to change to the BBA in accounting degree program. Students will be required to complete all remaining degree requirements for the BBA degree, which may be as little as 6 semester credit hours. See undergraduate advisor for details.

G. Brint Ryan College of Business: Additional Requirements

Academic requirements for graduation with a BS from the G. Brint Ryan College of Business include:

- A minimum of 2.0 UNT cumulative GPA (all courses completed at UNT)
- A minimum 2.0 overall GPA (combined UNT and transfer GPA)

A grade of 'C' or higher must be earned in each business foundation course and each professional field or supporting field course completed in residence or transferred to UNT.

The G. Brint Ryan 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.

Additional academic standards and requirements are outlined in the G. Brint Ryan College of Business.

G. Brint Ryan College of Business: Degree Progress/Major Dismissal

Students who have been accepted to a business degree program must maintain satisfactory progress. Declared business majors are subject to dismissal from a business degree program and may not be permitted to enroll for additional courses in that major if they receive any combination of grades of 'D' or 'F' in two attempts of the same course in the professional field and supporting field courses in their degree program.

G. Brint Ryan College of Business: Tiered Progression Program

All students new to UNT's G. Brint Ryan College of Business are placed into one of two tiers:

Tier One: Pre-Business & Business Undergraduate

Level One: Pre-Business (PBUS): All students entering the G. Brint Ryan College of Business for a BS degree are admitted under pre-business (PBUS). This designation will include all new, transfer and continuing students who have not yet declared an official G. Brint Ryan College of Business major. In addition to the requirements listed below, all pre-business prerequisite courses require a minimum grade of 'C'. A PBUS student must have the following:

- Completion of three courses from the following quantitative pre-business prerequisite courses: college-level math, **ACCT 2010**, **ACCT 2020**, **DSCI 2710**, **ECON 1100**, **ECON 1110**
- Earn a minimum grade of two 'B's' and one 'C' in the three courses completed under the list above
- Completion of **BUSI 1200** with a 'C' or higher

Once the above eligibility requirements are met, students must meet with an academic advisor to be changed officially to a Business Undergraduate (BUND) student (Level Two). Students who are unable to progress to BUND status at the completion of 45 UNT attempted hours (this includes all attempts of all UNT courses) are subject to dismissal from the G. Brint Ryan College of Business. Advisors will consult with each student prior to and at the time of dismissal and will refer to resources and other programs which can better serve the students' needs.

UNT continuing students changing to PBUS from another UNT major, and students transferring from another institution with 45 or more hours, must progress to BUND within two semesters, or will be subject to dismissal from the G. Brint Ryan College of Business.

Level Two: Business Undergraduate (BUND): BUND students must meet the following requirements to progress to Tier One: Level Two:

- Completion of at least 45 semester hours
- Completion of the following pre-business and communication courses with minimum grade of 'C' and a pre-business GPA of 2.7 on these 10 UNT courses (or equivalent): **ACCT 2010**, **ACCT 2020**, **BCIS 2610**, **DSCI 2710**, **ECON 1100**, **ECON 1110**, **ENGL 1310**, **ENGL 1320**, **TECM 2700** or **COMM 1010**, **MATH 1190** or **MATH 1710**

Once the above eligibility requirements are met, BUND students must meet with an academic advisor to file for an official degree plan and move to Tier Two.

PBUS and BUND students are restricted to lower-level (1000/2000) business courses.

Tier Two: Declared Business Major:

Students who meet all requirements for Tier Two receive clearance into upper-level (3000/4000) business courses (business foundation and professional field) after meeting with an advisor to file for the official degree plan (BS with declared professional field).

Students in Tier Two are strongly encouraged to meet with their departmental advisor.

Tier Two students must meet all degree and graduation requirements as outlined under the G. Brint Ryan College of Business Academic Standards and UNT.

Students must meet all prerequisites for upper-level business courses as stated in the current catalog.

Tier Two students must apply for graduation by the deadline posted in the Academic Calendar.



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Special Notes

Hours Required and General/College Requirements: A minimum of 153 semester hours (including a minimum of 120 undergraduate hours), of which 42 must be advanced (including a minimum of 33 graduate hours), and fulfillment of degree requirements for the Bachelor of Science degree as specified in the General University Requirements section of the UNT catalog and the G. Brint Ryan College of Business requirements.

UNT Core Curriculum/Transfer of Core Curriculum: UNT complies with the mandate of the Texas Legislature regarding [Core 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 G. Brint Ryan College of Business is accredited by the AACSB International – The Association to Advance Collegiate Schools of Business.

The G. Brint Ryan College of Business required curriculum and policies are located in the [undergraduate catalog](#) under the corresponding catalog year.

For additional program and contact information, visit the G. Brint Ryan College of Business Student Advising website at <https://cob.unt.edu/undergrad>.