

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
Core IMPACTS		42
All core curriculum recommendations are shown under the Core IMPACTS section of the Undergraduate Graduation Requirements. (https://catalog.clayton.edu/graduation-requirements/undergraduate-graduation-requirements/core-curriculum/#nonsciencemajorstext)		
Field of Study - Accounting		18
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 ¹	3

or ECON 2106	Principles of Microeconomics	
BUSA 2101	Business Analytics	3
Upper Division Core Requirements		18
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
Required Accounting Major Courses		24
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
or BUSA 4101	Advanced Business Analytics	
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	
General Electives ²		15
Business Capstone		3
MGMT 4750	Strategic Management	3
Total Credit Hours		120

¹ If ECON 2105 Principles of Macroeconomics is not used to satisfy Core IMPACTS Area Social Sciences (S), it must be taken to satisfy Lower-Level Field of Study or as a free elective.

If ECON 2106 Principles of Microeconomics is not used to satisfy Core IMPACTS Area Social Sciences (S), it must be taken to satisfy Lower-Level Field of Study or as a free elective.

² Fifteen (15) credit hours of general electives. Three (3) credit hours must be business courses with an ACCT, BLAW, BUSA, ECON, FINA, 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 nine ³ (9) 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).

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
First Year		
First Semester		
ENGL 1101	English Composition I	3
MATH 1101	Intro to Mathematical Modeling	3
Communication or Foreign Language <small>Core IMPACTS</small>		2
BUSA 1105	Introduction to Business	3
Fine Arts or Intermediate Foreign Language <small>Core IMPACTS</small>		3
Credit Hours		14
Second Semester		
ENGL 1102	English Composition II	3
Science Course with Lab <small>Core IMPACTS</small>		4
ACCT 2101	Principles of Financial Acct.	3
BLAW 2106	Legal Environment of Business	3
MATH 1401	Elementary Statistics	3
Credit Hours		16
Second Year		
First Semester		
ACCT 2102	Principles Managerial Acct.	3
Science Course without Lab <small>Core IMPACTS</small>		3
ECON 2106	Principles of Microeconomics	3
BUSA 2101	Business Analytics	3
Literature, Philosophy, or Foreign Language <small>Core IMPACTS</small>		3
Credit Hours		15
Second Semester		
ECON 2105	Principles of Macroeconomics	3
HIST 1111	Survey-PreModern World History	3
or HIST 1112	or Survey of Modern World History	
or HIST 2750	or Critical Trends and Issues	
or POLS 2401	or Intro to Global Issues	
CRIT 1101	Critical Thinking	3
MGMT 3101	Mgmt. Prin. & Org. Behavior	3
HIST 2111	Survey of US History to 1877	3
or HIST 2112	or US HIST Since Reconstruction	
Credit Hours		15
Third Year		
First Semester		
MGMT 3120	Business Communication (General Elective 1)	3
ACCT 3351	Intermediate Financial Acct. I	3
FINA 3101	Corporate Finance	3
POLS 1101	American Government (General Elective 1)	3
General Elective 1		3
Credit Hours		15
Second Semester		
SCML 3102	Operations & Supply Chain Mgmt	3
ACCT 3110	Managerial Cost Accounting	3
MKTG 3101	Principles of Marketing	3
ACCT 3352	Interm. Financial Acct. II	3
General Elective 2		3
Credit Hours		15
Fourth Year		
First Semester		
MKTG 3420	Global Business	3
ACCT 4330	Accounting Information Systems	3
ACCT 3250	Taxation of the Individual	3
ACCT 4101	Data Analytics for Accountancy	3
General Elective 3		3
Credit Hours		15

Second Semester		
MGMT 4750	Strategic Management	3
ACCT 4850	Acct. Intern./Co-op Education	3
ACCT 4480	Auditing & Assurance Services	3
General Elective 4		3
General Elective 5		3
Credit Hours		15
Total Credit Hours		120

* 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.