

Bachelor of Business Administration with a Major in Accounting

Learning Goals and Objective for Accounting Majors

Goal 1: Knowledge Acquisition

Students shall develop competency in the functional areas of accounting.

Objective 1.1 Students will demonstrate an appropriate mastery of the knowledge, skills, and tools of financial accounting principles and managerial accounting principles.

Objective 1.2 Students will demonstrate an appropriate mastery of the knowledge, skills, and tools of intermediate accounting topics.

Objective 1.3 Students will demonstrate an appropriate mastery of the knowledge, skills, and tools of internal reporting.

Objective 1.4 Students will demonstrate an appropriate mastery of the knowledge, skills, and tools of auditing and systems.

Objective 1.5 Students will demonstrate an appropriate mastery of the knowledge, skills, and tools of federal individual income taxation.

Objective 1.6 Students will demonstrate an appropriate mastery of the laws surrounding business transactions.

Goal 2: Ethics, Legal, and Professional Responsibility

Students shall develop the ability to recognize and respond appropriately to ethical, regulatory, and professional issues in accounting.

Objective 2.1 Students will demonstrate the ability to analyze issues and situations having ethical and corporate social responsibility implications.

Objective 2.2 Students will demonstrate the ability to identify ethical issues in individual taxation and apply the IRS code of ethics (principles and rules) to make ethical business and professional decisions.

Objective 2.3 Students will demonstrate the ability to ethical issues in auditing and apply the appropriate AICPA code of professional responsibility (including PCAOB principles and rules) to make ethical business and professional decisions.

Objective 2.4 Students will demonstrate the ability to identify and resolve legal issues as they relate to the profession.

Goal 3: Research Skills

Students shall develop the ability to utilize financial and other authoritative data bases and effectively present findings in written format.

Objective 3.1 Students will demonstrate competency in utilizing the Accounting Codification System (financial accounting resource data base) to search for authoritative answers to specific financial accounting issues.

Goal 4: Technology Skills

Students shall develop the ability to use professional information technology applications in the accounting environment.

Objective 4.1 Students will demonstrate competency in utilizing technology applications as they relate to the accounting profession.

Examples of Outcome Assessments

1. Embedded test items;
2. A common rating instrument to evaluate written and oral communication skills (including use of presentation software);
3. Case studies to evaluate critical thinking and problem-solving skills;
4. Application-based testing of spreadsheets, accounting databases, research skills, and accounting general ledger software.

Requirements for the Bachelor of Business Administration with a Major in Accounting

Code	Title	Hours
Core Curriculum		60
Core Areas A-E (See VSU Core Curriculum) ¹		42
Area F Requirements ²		18
BUSA 2100	Applied Business Statistics	
BUSA 2201 & BUSA 2106	Fundamentals of Computer Applications and The Environment of Business	
ECON 2106	Principles of Microeconomics	
ACCT 2101 & ACCT 2102	Principles of Accounting I and Principles of Accounting II	
Senior College Curriculum		60
Required Senior College Core ²		
DATA 3100	Introduction to Data Analytics	3
DATA 3200	Data Visualizations and Analytics	3
FIN 3350	Financial Management	3
MGNT 3250	Management and Organization Behavior	3

MKTG 3050	Introduction to Marketing	3
International Option		3
Select one of the following:		
ECON 3600	International Economics	
FIN 3650	Multinational Corporate Finance	
IB 3000	Introduction to International Business	
MGNT 4800	International Management	
MKTG 4680	International Marketing	
BUSA 2999	Career Development	0
BUSA 3999	Experiential Learning	0
BUSA 4900	Business Policy	3
Required Accounting Core ²		
ACCT 3201	Intermediate Accounting I	3
ACCT 3202	Intermediate Accounting II	3
ACCT 3400	Internal Reporting I	3
ACCT 4410	Accounting Information Systems	3
ACCT 4500	Individual Income Tax	3
ACCT 4800	Auditing	3
BUSA 3110	Business Law	3
ACCT 2999	Accounting Career Development	0
Accounting Electives ²		
Select two of the following:		
ACCT 3100	Introduction to Fraud Examination	
ACCT 3203	Intermediate Accounting III	
ACCT 3250	Forensic Accounting	
ACCT 3700	Internal Auditing	
ACCT 4400	Internal Reporting II	
ACCT 4980	Accounting Internship	
Business Electives ²		
Any two 3000- or 4000-level business courses not taken above		
General Electives ³		
Electives may be business or non-business courses		
Total hours required for the degree		120

¹ If ECON 2105 is taken in Area E, the grade must be a "C" or better.

² The grade in each of these courses must be a "C" or better with the exception of ACCT 2999, which will be assigned a grade of satisfactory or unsatisfactory.

³ If PERS 2799 Personal Finance is not taken in Area B, it must be taken as a general elective.
If ECON 2105 is not taken in Area E, it must be taken as a general elective, and the grade must be a "C" or better.

Accelerated Undergraduate-to-Graduate Track

Contingent upon acceptance in to the Accelerated Undergraduate-to-Graduate Track, students wishing to pursue a Master of Business Administration (M.B.A.) or a Master of Accountancy (M.Acc.) at Valdosta State University may take up to 9 semester hours of graduate-level coursework (courses numbered 5000 or above) that will count toward Business electives for their major or toward general electives for the undergraduate degree.

Acceptance in to the Accelerated track requires:

- written notification by an LCOBA professional advisor from the Student Engagement Center to the LCOBA Director of Graduate Programs of her/his willingness to serve as the student's Accelerated Undergraduate-to-Graduate Track advisor.
- completion of 75 credit hours of undergraduate coursework:
 - at least 15 hours must be LCOBA courses, with at least a 3.0 GPA for those LCOBA credits; and
 - a grade of "C" or better must be earned in each of those LCOBA courses.

3. an overall GPA in undergraduate course work of at least 3.0.

Graduate courses taken as an undergraduate will count toward the 120-hour graduation requirement but will not count toward the student's undergraduate GPA or the calculation of academic honors.

Upon acceptance into the Accelerated Undergraduate-to-Graduate Track in the M.B.A. or M.Acc., students must maintain an overall GPA of 3.0 to remain in good standing. Students who do not maintain good standing or who do not wish to continue with the Accelerated Undergraduate-to-Graduate Track may revert to their original track to complete the remaining requirements for their undergraduate business degree (B.B.A.).