

Accounting, B.B.A.

Students transferring from a college or university using the Texas Common Course Numbering System (TCCNS) may use this recommended academic plan as a model for on-time completion of the degree. While not required for transfer to SMU, this plan prioritizes completion of major prerequisites and Common Curriculum (CC) requirements in Year 1 and Year 2, maximizing use of TCCNS courses. You may consult the [Undergraduate Catalog](#) to view all degree requirements and prerequisites. Course availability at SMU is subject to change and the plan shown below may change based on updates to SMU's course offerings. Please visit smu.edu/transfer for scholarship and admission information to plan the timing of your transfer to SMU and the online [Transfer Equivalency Guide](#) for transferable course options.

Students interested in admission to Cox School of Business must submit a secondary application by June 1. To be considered, applicants must have a transferable GPA of 3.5+ and 24+ post-high school transfer credits. Preference is given to students who have completed microeconomics, macroeconomics, and calculus. For more information about Cox and their majors, go to smu.edu/Cox/BBA.

Year 1: Fall		Year 1: Spring	
SMU Requirement	TCCNS Option	SMU Requirement	TCCNS Option
WRTR 1312 (AW)	ENGL 1301 (AW)	Critical Reasoning (CR)	ENGL 1302 (CR)
Prerequisite for Calculus (if needed) or Elective	Consult your advisor	MATH 1309 or 1337	MATH 1325 or 2413* (QR)
ECO 1311 (QA)	ECON 2302 (QA)	ECO 1312	ECON 2301
Social & Behavioral Science (SBS)	GOVT 2305* (SBS, CIE)	Philosophical, Religious & Ethical Inquiry (PREI)	See TCCNS Options
Historical Contexts (HC)	See TCCNS Options	Creativity & Aesthetics (CA)	See TCCNS Options
15 credit hours		15-16 credit hours	

Year 2: Fall		Year 2: Spring	
SMU Requirement	TCCNS Option	SMU Requirement	TCCNS Option
Language Sequence 1 (SLR) (see policies)	See TCCNS Options	Language Sequence 2 (SLR) (see policies)	See TCCNS Options
Literary Analysis & Interpretation (LAI)	ENGL 2333* (LAI, GPS)	Exploring Science (ES)	See TCCNS Options
STAT 2331	MATH 1342	Human Diversity (HD)	See TCCNS Options
ACCT 2301	ACCT 2301	ACCT 2302	ACCT 2302
Minor/Elective	Consult your advisor	Minor/Elective	Consult your advisor
15-16 credit hours		15-16 credit hours	

Year 3: Fall (at SMU)	Year 3: Spring (at SMU)
BLI 1110	BLI 1210 (OC)
ITOM 2308 (TAS)	ITOM 3306
FINA 3320	ACCT 3312
ACCT 3311	ACCT 4311
CE/Minor/Elective	FINA 4325/4125
W/Minor/Elective	
16 credit hours	15 credit hours

Year 4: Fall (at SMU)	Year 4: Spring (at SMU)
MNO 3370	STRA 5370 or CISB 5397
MKTG 3340	BL 3335
ACCT 4314	ACCT 4307
ACCT 4315	ACCT 4320
Minor/Elective	Minor/Elective
15 credit hours	15 credit hours

*Recommended to maximize fulfilling CC requirements.

SMU Degree

A degree from SMU is comprised of a minimum of 120 hours, of which 60 credits (for community college transfers) or 48 credits (for four-year college transfers) must be completed at SMU. The degree requires completion of a major and the Common Curriculum (CC) and may include elective courses or a second major or minor.

Common Curriculum

The table below outlines the [Common Curriculum \(CC\)](#), SMU's general education and graduation requirements, and the TCCNS courses that are pre-approved to fulfill each requirement. Please refer to the [CC External Credit Policies](#) page to review related policies. **Courses in bold fulfill both a Breadth and a Proficiency & Experience.**

FOUNDATIONS	
Requirement	TCCNS Course Number
Academic Writing (AW)	ENGL 1301
Critical Reasoning (CR)	ENGL 1302
Quantitative Reasoning (QR)	MATH 1324, 1325, 1332, 1342/1442, 2313/2413, BUSI 2305, PSYC 2317
Second Language (SLR)	Language Sequence 1 and 2, a class at 3 rd semester or higher (ex: SPAN 2311 or SPAN 2312), demonstrated proficiency in a foreign language
BREADTHS	
<i>Select one course for each Breadth requirement.</i>	
Requirement	TCCNS Course Number
Literary Analysis & Interpretation (LAI)	ENGL 2321, 2322, 2323 , 2326, 2327, 2328, 2331, 2332, 2333, 2341 , COMM 1335, SPAN 2312
Creativity & Aesthetics (CA)	ARTS 1301, 1316, 2316, 2326, 2333, 2346, 2356 , COMM 2366, DANC 2303, DRAM 1310, 1351, 2366, HUMA 1315, MUSI 1306
Historical Contexts (HC)	HIST 1301, 1302, 2311 , 2312, 2321, 2322, ARTS 1303, 1304
Social & Behavioral Sciences (SBS)	ANTH 2351 , GOVT 2305 , PSYC 2301, 2314, 2319 , SOCI 1301, 1306
Philosophical, Religious & Ethical Inquiry (PREI)	PHIL 1301, 1304, 2303, 2306
Exploring Science (ES)	ANTH 2401, BIOL 1406, 1407, 1408, 1411, 2401, 2402, CHEM 1405, 1409, 1411, 1412, ENVR 1401, 1402, GEOL 1401, 1402, 1403, 1405, 1445, 1447, PHYS 1401, 1402, 1403, 1404, 1405, 1407, 1415, 1417, 2425, 2426
Technological Advances & Society (TAS)	Second ES course or COSC 1301/1401, BCIS 1305, or COMM 1335
PROFICIENCIES & EXPERIENCES	
<i>These requirements may be fulfilled through courses or co-curricular experiences you've had after graduating from high school.</i>	
Requirement	TCCNS Course Number
Community Engagement (CE)	Course: A service-learning course in which you volunteer in the local community. Experience: A volunteer experience that was 15 hours.
Global Perspectives (GPS)	Course: GEOG 2303, ENGL 2333 , SPAN 2312 or courses in international politics, the recent history of countries outside the US, world literature or film, and contemporary religious studies often fulfill this requirement. Experience: Study abroad or an immersive 14-day abroad experience.
Human Diversity (HD)	Course: ANTH 2351 , SOCI 1306 , PSYC 2319 and courses with a focus on disability, gender, human rights, and/or ethnic groups. Experience: Volunteering 15 hours in a faith community different from your own.
Civics & Individual Ethics (CIE)	Course: GOVT 2305 or a course on ethics and political thought will often fulfill this requirement. Experience: Interning with local, state, or federal government; or completing an additional 15 hours of Community Engagement (CE).
Oral Communication (OC)	Course: SPCH 1311, 1315, 1321, HIST 2311 , ARTS 2356 , and other speech courses often fulfill this requirement. Experience: A series of presentations, one prepared and one extemporaneous, as part of an internship or a longer single presentation.
Quantitative Applications (QA)	Course: ACCT 2301, ECON 2302, MATH 2320, PHYS 2426 , or introductory Data Science. Experience: Completing and authoring a research paper.
Writing (W)	Course: ENGL 2341 or a course in which you have multiple opportunities to write and receive feedback on written assignments totaling 12-15 pages. Experience: Conducting a benchmark analysis or literature review as part of an independent study with a faculty member.

External Transfer Credit Policies

Transfer credit is awarded for courses with a grade of C- or better at regionally accredited colleges or universities that meet SMU's academic standards. Courses with a grade of D+ or lower are not transferable to SMU for credit, however the grades are calculated into the transfer GPA. Vocational-technical courses (including WECM), courses below college level, credit by examination earned at another college or university, PE activity courses in excess of two hours, and ROTC credit in excess of twelve hours do not transfer.

Common Curriculum Policies

The Common Curriculum policies differ depending on the type of transfer student you are when you enter (matriculate to) SMU. Read the definitions and policies below to confirm how your credits will apply to the Common Curriculum.

First Year (FYR): a student who hasn't taken any college credits since graduating from high school.

First-Year Transfer (FYT): a transfer student with 1-23 hours of college credits taken after high school graduation.

Transfer (TRN): a transfer student with 24+ hours of college credits taken after high school graduation.

Courses used to fulfill the CC must be at least 3 semester credit hours. Students transferring from a quarter system should multiply their credits by 0.667 to convert them to semester credit hours.

Requirement	First Year (FYR) & First-Year Transfers (FYT)	Transfers (TRNs)
Academic Writing & Critical Reasoning	AW and CR must be completed at SMU, regardless of external credit.	<ol style="list-style-type: none"> 1. Satisfied if student transfers in WRTR 10XX and WRTR 10YY; completed as transfer credit. 2. If dual/concurrent or transfer credit is received for WRTR 10XX OR WRTR 10YY, students must take a CR course. 3. If WRTR 10XX and 10YY were both dual/concurrent credit or test credit, students must take a CR course. 4. Satisfied if WRTR 10XX is dual/concurrent credit or test credit awarded by a transferring institution AND WRTR 10YY is transfer credit.
Quantitative Reasoning	Can be satisfied with external credit.	
Second Language	<ol style="list-style-type: none"> 1. Can be satisfied with AP/IB test credit (with an appropriate score). 2. Can be satisfied by a transcript confirming high school study was instructed in a language other than English. 3. Can be satisfied by transferring a language course taken as dual/concurrent credit that is equivalent to SMU's 3rd semester (2401) level or higher. 4. Can be satisfied by transferring a language course taken as post-high school transfer credit equivalent to SMU's 2nd semester (1402) or higher. 5. Can be satisfied by an appropriate score on an SMU-administered OPI or ASLPI test. 	
	N/A	6. Can be satisfied by transferring two consecutive semesters (6+ credits) taken post-high school (Transfers only)
Breadths (all)	Up to 3 may be satisfied with external credit that is three semester credit hours or more; 4 must be SMU credit.	All 7 Breadths can be satisfied with external credit that is three semester credit hours or more.
Proficiencies & Experiences	Can be satisfied by external credit or post-high school activities. All experiences and some dual/concurrent, or transfer credit may need to be petitioned.	

- **External credit:** Credit earned through test, dual/concurrent transfer credit, or transfer credit.
- **Dual/concurrent credit:** course credits completed before high school graduation. Dual credit is work completed through a college (which could be taken at the college or at the high school) that counts for college credit and high school graduation requirements. Concurrent credit is work completed through a college, and the high school does not give credit for graduation purposes.
- **Transfer credit:** college credit completed after high school graduation but before matriculation to SMU. This does not include dual or concurrent credit.