

## Accounting, B.B.A.

Students transferring from a college or university 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. 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](http://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](http://smu.edu/Cox/BBA).

Year 1: Fall	Year 1: Spring
Composition/Writing 1 ( <b>AW</b> )	Composition/Writing 2 ( <b>CR</b> )
Business Calculus or Calculus 1 ( <b>QR</b> )	Introductory Statistics
Microeconomics ( <b>QA</b> )	Macroeconomics
Federal Government* ( <b>SBS, CIE</b> )	Philosophical, Religious & Ethical Inquiry ( <b>PREI</b> )
Historical Contexts ( <b>HC</b> )	Creativity and Aesthetics ( <b>CA</b> )
<b>15 credit hours</b>	<b>15 credit hours</b>

Year 2: Fall	Year 2: Spring
Language Sequence 1 ( <b>SLR</b> ) ( <i>see policies</i> )	Language Sequence 2 ( <b>SLR</b> ) ( <i>see policies</i> )
Literary Analysis & Interpretation ( <b>LAI</b> )	Human Diversity ( <b>HD</b> )
Exploring Science ( <b>ES</b> )	Global Perspectives ( <b>GPS</b> )
Introduction to Financial Accounting	Introduction to Managerial Accounting
Minor/Elective	Minor/Elective
<b>15-16 credit hours</b>	<b>15-16 credit hours</b>

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

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
<b>15 credit hours</b>	<b>15 credit hours</b>

\*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 courses that typically fulfill each requirement. For policies related to the CC, please refer to the [CC External Credit Policies](#) page.

FOUNDATIONS	
Requirement	Course Examples
Academic Writing ( <b>AW</b> )	Composition/Writing 1
Critical Reasoning ( <b>CR</b> )	Composition/Writing 2
Quantitative Reasoning ( <b>QR</b> )	Statistics, Calculus, Finite Math
Second Language ( <b>SLR</b> )	Language Sequence 1 and 2, a class at 3 <sup>rd</sup> semester or higher, demonstrated proficiency in a foreign language
BREADTHS	
<i>Select one course for each Breadth requirement.</i>	
Requirement	Course Examples
Literary Analysis & Interpretation ( <b>LAI</b> )	British literature, American literature, and world literature.
Creativity and Aesthetics ( <b>CA</b> )	Art/music/theatre appreciation and studio art courses.
Historical Contexts ( <b>HC</b> )	Many history courses and some art history courses.
Social & Behavioral Sciences ( <b>SBS</b> )	Introductory psychology, sociology, anthropology, and political science.
Philosophical, Religious & Ethical Inquiry ( <b>PREI</b> )	Many philosophy and religion courses.
Exploring Science ( <b>ES</b> )	Most science courses, particularly if they have a lab.
Technological Advances & Society ( <b>TAS</b> )	Courses that consider a technology and its impact on society or a second Exploring Science (ES) course.
PROFICIENCIES & EXPERIENCES	
<i>These requirements may be fulfilled through courses or co-curricular experiences you've had after graduating from high school.</i>	
Requirement	Course/Experience Examples
Community Engagement ( <b>CE</b> )	<b>Course:</b> A service-learning course in which you volunteer in the local community. <b>Experience:</b> A volunteer experience that was 15 hours.
Global Perspectives ( <b>GPS</b> )	<b>Course:</b> Courses in international politics, the recent history of countries outside the US, world literature or film, and contemporary religious studies often fulfill this requirement. <b>Experience:</b> Study abroad programs or another immersive, 14-day abroad experience.
Human Diversity ( <b>HD</b> )	<b>Course:</b> Cultural Anthropology, Social Psychology, and courses with a focus on disability, gender, human rights, and/or ethnic groups. <b>Experience:</b> Volunteering 15 hours in a faith community different from your own.
Civics & Individual Ethics ( <b>CIE</b> )	<b>Course:</b> A course on ethics and political thought will often fulfill this requirement. <b>Experience:</b> Interning with local, state, or federal government; or completing an additional 15 hours of Community Engagement (CE).
Oral Communication ( <b>OC</b> )	<b>Course:</b> Speech courses often fulfill this requirement. <b>Experience:</b> A series of presentations, one prepared and one extemporaneous, as part of an internship or a single longer presentation.
Quantitative Applications ( <b>QA</b> )	<b>Course:</b> Microeconomics or introductory Data Science. <b>Experience:</b> Completing and authoring a research paper.
Writing ( <b>W</b> )	<b>Course:</b> A course in which you have multiple opportunities to write and receive feedback on written assignments totaling 12-15 pages. <b>Experience:</b> 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, 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)
<b>Academic Writing &amp; Critical Reasoning</b>	AW and CR must be completed at SMU, regardless of external credit.	<ol style="list-style-type: none"> <li>1. Satisfied if student transfers in WRTR 10XX and WRTR 10YY; completed as transfer credit.</li> <li>2. If dual/concurrent or transfer credit is received for WRTR 10XX OR WRTR 10YY, students must take a CR course.</li> <li>3. If WRTR 10XX and 10YY were both dual/concurrent credit or test credit, students must take a CR course.</li> <li>4. Satisfied if WRTR 10XX is dual/concurrent credit or test credit awarded by a transferring institution AND WRTR 10YY is transfer credit.</li> </ol>
<b>Quantitative Reasoning</b>	Can be satisfied with external credit.	
<b>Second Language</b>	<ol style="list-style-type: none"> <li>1. Can be satisfied with AP/IB test credit (with <a href="#">an appropriate score</a>).</li> <li>2. Can be satisfied by a transcript confirming high school study was instructed in a language other than English.</li> <li>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.</li> <li>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.</li> <li>5. Can be satisfied by an appropriate score on an SMU-administered OPI or ASLPI test.</li> </ol>	
<b>Breadths (all)</b>	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.
<b>Proficiencies &amp; Experiences</b>	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.