

LITTLE BIG HORN COLLEGE & MSUB

BACHELOR OF SCIENCE IN BUSINESS ADMINISTRATION
ACCOUNTING OPTION
GENERAL BULLETIN 2023-2024

Montana State University Billings

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Name			_
Student ID #			_

GENERAL EDUCATION REQUIREMENTS - SEE ATTACHED PAGE FOR SPECIFIC COURSES

General Education Category	Course #	Credits	Grade	Semester	Equivalent
Category I: Global Academic Skills (9 credits) A. Mathematics (3 credits) M 143 or STAT 216 – Major requirement					* MA 145 or 171 Recommended
B. English (3 credits)	^WRIT 101				* CA 101
C. Communication & Information Literacy (3 credits)					*
Category II: Natural Sciences (7 credits) 2 lectures (6 credits) & 1 lab (1 credit) (1 life science & 1 physical science & 1 lab)					*
					*
					*
Category III: Social Sciences and History (6 credits) A. Social Science (3 credits) ECNS 201 or ECNS 202 – Major requirement					*
B. History (3 credits)					*
Category IV: Cultural Diversity (3 credits)					*
Category V: Arts & Humanities (6 credits) A. Fine Arts (3 credits)					*
B. Humanities (3 credits)					*

A minimum grade of "C-"is required in all General Education courses.

Students should consult with their advisors to determine if specific courses are necessary in order to satisfy the General Education requirements within this program.

Certain courses in this program have prerequisites; students should check the course descriptions in the General Bulletin for required prerequisites.

* Take LBHC courses that are equivalent to MSUB General Education course requirements OR fulfill MUS Core requirements OR earn an AS or AA degree from LBHC.	Reviewed:

[^]Business majors must pass all preadmission courses "^" with a grade of "C-" or better prior to taking most 300 or 400 level Business courses. Students must complete all courses required for a Business major with a grade of "C-" or better.

GENERAL EDUCATION REQUIREMENTS

CATECO	npv I.	GLOBAL ACADEMIC SKILLS	9 credits	CATEGO	DV III.	SOCIAL SCIENCES AND HISTORY 6	6 CREDITS
		quired to take one course from each subco				uired to take one course from each subca	
			3 credits				credits
M	105	Contemporary Mathematics	3	BGEN	105	Introduction to Business	3
M	114	Extended Technical Mathematics	3	COMX	106	Communicating in a Dynamic Workpl	
M	121	College Algebra	3	ECNS	201	Principles of Microeconomics	3
M	122	College Trigonometry	3	ECNS	202	Principles of Macroeconomics	3
M	130	Mathematics for Elementary Teachers		EDU	105	Education and Democracy	3
M	140	College Math for Healthcare	3	HTH	110	Personal Health and Wellness	3
M	143	Finite Mathematics	4	PSCI	210	Introduction to American Government	t 3
M	161	Survey of Calculus	3	PSCI	220	Introduction to Comparative Government	nent 3
M	171	Calculus I	4	PSYX	100	Introduction to Psychology	3
STAT	141	Introduction to Statistical Concepts	3	SOCI	101	Introduction to Sociology	3
STAT	216	Introduction to Statistics	4	SOCI	201	Social Problems	3
Subcate	gory B	- English	3 credits	Subcate	gorv B	- History	3 credits
WRIT	101	College Writing I	3	HSTA	101	American History I	3
WRIT	121	Introduction to Technical Writing	3	HSTA	102	American History II	3
WRIT	122	Introduction to Business Writing	3	HSTR	159	World History to 1500 CE	3
				HSTR	160	Modern World History	3
Subcate	gory C	- Communication & Information Literacy	y 3 credits	PSCI	230	Introduction to International Relations	
		Cyber Security and Electronic Communic					
COMX		Introduction to Public Speaking	3	CATEGO	RY IV:	CULTURAL DIVERSITY	3 credits
COMX		Introduction to Interpersonal Communica		ANTY	220	Culture and Society	3
COMX		Communication in Small Groups	3	ARTH	160	Global Visual Culture	3
LSCI	125	Research in the Information Age	3	COMX	212	Intro to Intercultural Communication	3
				GPHY	121	Human Geography	3
CATEGO	ORY II:	NATURAL SCIENCES 6 cr. lecture &	1 cr. lab	HTH	270	Global Health Issues	3
Students	s are req	uired to take one course from each subca-	tegory and	LIT	230	World Literature Survey	3
		esponding lab or Integrated Sciences		MUSI	207	World Music	3
Subcate	gory A	- Life Sciences 3-	4 credits	NASX	105	Introduction to Native American Studi	ies 3
BIOB	101	Discover Biology	3	NASX	205	Native Americans in Contemporary So	ociety 3
BIOB	102	Discover Biology Lab	1	REHA	201	Introduction to Diversity in Counselin	•
BIOB	121	Fundamentals of Biology for Allied He	ealth 3	RLST	170	The Religious Quest	3
BIOB	123	Fund of Biology: The Nature of Nutrit	ion 3	SPNS	150	The Hispanic Tradition	3
BIOB	160	Principles of Living Systems	3	WGSS	274	Women, Culture, and Society	3
BIOB	161	Principles of Living Systems Lab	1				
SCIN	101	Integrated Science I	3	CATEGO	RY V:	ARTS & HUMANITIES	6 credits
SCIN	102	Integrated Science I Lab	1			uired to take one course from each subca	ntegory
						- Fine Arts	3 credits
		•	4 credits	ARTZ	105	Visual Language-Drawing	3
ASTR	110	Introduction to Astronomy	3	ARTZ	106	Visual Language-2-D Foundations	3
ASTR	111	Introduction to Astronomy Lab	1	ARTZ	108	Visual Language-3-D Foundations	3
CHMY	121	Introduction to General Chemistry	3	ARTZ	131	Ceramics for Non-majors	3
CHMY	122	Introduction to General Chemistry Lab		CRWR	240	Intro Creative Writing Workshop	3
CHMY	141	College Chemistry I	3	FILM	160	Introduction to World Cinema	3
CHMY	142	College Chemistry Laboratory I	1	LIT	270	Film & Literature	3
GEO	101	Introduction to Physical Geology	3	MUSI	101	Enjoyment of Music	3
GEO	102	Introduction to Physical Geology Labo		MUSI	114	Band: MSUB Symphonic	1
GPHY	262	Spatial Sciences Technology & Applic		MUSI	131	Jazz Ensemble I: MSUB	1
GPHY	263	Spatial Sciences & Technology Lab	1	MUSI	147	Choral Ensemble: University Chorus	1
PHSX	103	Our Physical World	3	PHOT	154	Exploring Digital Photography	3
PHSX	104	Our Physical World Lab	1	THTR	101	Introduction to Theatre	3
PHSX	205	College Physics I	3				
PHSX	206	College Physics I Lab	1	Subcate	gory B	- Humanities	3 credits
SCIN	103	Integrated Science II	3	ARTH	150	Introduction to Art History	3
SCIN	104	Integrated Science II Lab	1	HONR	111	Perspectives and Understanding	3
				LIT	110	Introduction to Literature	3
				LIT	213	Montana Literature	3
				PHL	110	Introduction to Ethics	3
				PHL	111	Philosophies of Life	3
				PHL	254	People and Politics	3
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		Course	Credits	Grade	Semester	Equivalent
Required B	usiness	Core				
*WRIT	101	College Writing I	3			CA 101
*^M	143	Finite Mathematics	4			MA 145 or 171
WRIT	220	Business & Professional Writing	3			BU 122
*^STAT	216	Introduction to Statistics	4			MA 216
*^ECNS	201	Principles of Microeconomics	3			BU 202
*^ECNS	202	Principles of Macroeconomics	3			BU 201
^ACTG	201	Principles of Financial Accounting	3			BU 221
^ACTG	202	Principles of Managerial Accounting	3			BU 222
BFIN	322	Business Finance	3			
BGEN	235	Business Law	3			BU 205
^BGEN	240	Introduction to Business Data Analysis	3			
BGEN	315	Applied Business Decisions	3			
BMGT	322	Operations Management	3			
BMGT	335	Management and Organization	3			
BMIS	311	Management and Information Systems	3			
BMKT	325	Principles of Marketing	3			
BGEN	499	Capstone	3			

[^]Business majors must pass all preadmission courses with a grade of "C-" or better prior to taking most 300 and 400 level Business courses. Students must complete all courses required for a Business major with a grade of "C-" or better.
*May satisfy General Education Requirements.

Accounting Option Requirements

ACTG	320	Accounting Data Analytics	3		
ACTG	321	Accounting Information Systems I	3		
ACTG	327	Intermediate Financial Accounting and Reporting I	3		
ACTG	328	Intermediate Financial Accounting and Reporting II	3		
ACTG	401	Federal Income Taxation	3		
ACTG	402	Advanced Income Tax	3		
ACTG	410	Cost/Management Accounting I	3		
ACTG	411	Auditing I	3		
ACTG	415	Government and Not-for-Profit Accounting I	3		
ACTG	436	Advanced Accounting	3		

Restricted Elective

Select **one** course from the following:

ACTG	403	Topics in Tax, Research, Plan	3		
ACTG	438	Forensic Accounting and Fraud	3		
BGEN	405	Laws, Regulations and Research	3		

Electives

The total number of courses a student elects to take that fulfill both the General Education requirements and the major requirements will determine the total number of elective credits required for the degree. Electives should be chosen in consultation with an academic advisor

consultation with an academic advisor.		

BACHELOR OF SCIENCE IN BUSINESS ADMINISTRATION - ACCOUNTING OPTION

Categories	Credits	Earned	Remaining
General Education Requirements*	31		
Required Business Core	50		
Accounting Option Requirements	30		
Restricted Electives	3		
Electives (variable)	V		
Total	120		

The number of courses a student elects to take that fulfills both General Education requirements and the major requirements will determine the total number of elective credits required for the degree. Electives should be chosen I consultation with an academic advisor.

The following required courses may also satisfy General Education requirements: WRIT 101, ECNS 201, ECNS 202, M 143, STAT 216.

It is the student's responsibility to know and meet the requirements for graduation. A minimum of 36 credits must be upper division classes (300 and above).

The MSU Billings Accounting program prepares students to sit for and pass the **Certified Public Accountant (CPA) Examination.**

Requirements to sit for the CPA exam in Montana include:

- Successful completion of 24 credits of upper division accounting courses
- Successful completion of 24 credits of other business courses (e.g. courses in management, marketing, finance, management information systems, economics, communications and ethics)

After passing the CPA exam, in order to be licensed as a Certified Public Accountant in Montana individuals must:

- Meet an experience requirement
- Possess a bachelor's degree
- Have earned at least 150 semester credits of college courses