

JMU College of Business Advising Checklist

Accounting, BBA

A Bachelor of Business Administration (BBA) in Accounting from James Madison University requires a minimum of 120 credit hours of undergraduate coursework, comprised of the following:

- BBA Core (45 credit hours)
- Accounting Major (24 credit hours)
- JMU General Education Program (35-41 credit hours): <https://www.jmu.edu/gened/>
- Electives to meet the minimum 120 credit hours (minimum of 60 from a 4-year school, minimum of 30 from JMU)

This document is provided as an advising resource only. Official curriculum requirements are listed in the JMU Undergraduate Catalog. In the case of discrepancies, the University Catalog is the official curriculum students must follow. This document was reviewed by School of Accounting Advisor on August 17, 2023: <https://www.jmu.edu/catalog/>

Bachelor of Business Administration (BBA) Core Requirements

All students seeking a BBA degree must complete all of the BBA core components (45 credit hours) and be formally accepted to the CoB as a part of their degree program. The BBA core components are broken down into two groups, the lower-level core (completed before formal acceptance) and the upper-level core (completed after formal acceptance).

BBA Core Progression: Formal Acceptance to the CoB

To be formally accepted to the College of Business, students seeking a BBA degree must complete the following requirements.

- Complete all lower-level BBA core requirements. No lower-level core course may be attempted more than two times.
- Earn a BBA GPA of at least a 2.7 earned in lower-level BBA core courses excluding calculus and COB 242. The university policy for calculating repeat credit and repeat forgiveness will be honored. Only grades received at JMU are used in the GPA calculation.
- Complete a COB 300 application by the deadline for the semester they intend to enroll in COB 300.

The BBA GPA calculator, COB 300 application, and more information are available here: <https://www.jmu.edu/cob/asc/advising/formal-acceptance.shtml>

Lower-Level BBA Core Requirements (27 credit hours completed before formal acceptance)

Class	Credits	Pre-Requisite(s) and/or Co-Requisite(s)
<input type="checkbox"/> COB 191 – Business Analytics I ¹	3	Pre: MATH 155, calculus, or sufficient score on math placement exam
<input type="checkbox"/> COB 202 – Interpersonal Skills	3	Pre: Sophomore standing
<input type="checkbox"/> COB 204 – Computer Information Systems	3	
<input type="checkbox"/> COB 241 – Financial Accounting	3	Pre: Sophomore standing
<input type="checkbox"/> COB 242 – Managerial Accounting	3	Pre: COB 241
<input type="checkbox"/> COB 291 – Business Analytics II	3	Pre: Calculus and COB 191 or equivalent
<input type="checkbox"/> ECON 200 – Introduction to Macroeconomics ²	3	
<input type="checkbox"/> ECON 201 – Introduction to Microeconomics	3	
<input type="checkbox"/> MATH 205 or MATH 235 – Calculus ³	3	Pre: MATH 135/155 or sufficient score on Math Placement Exam
Total	27	

¹ MATH 220 or MATH 229 may be substituted for COB 191. If COB 191 and a substitute are taken and a grade is earned in both, only the COB 191 grade will be used in the BBA GPA calculation.

² ECON 200 also fulfills the Cluster Four Global Experience (C4GE) General Education requirement.

³ MATH 231, MATH 233, or ISAT 151 also fulfills the calculus requirement. Calculus also fulfills the Cluster 3 Quantitative Reasoning (C3QR) General Education requirement.

Upper-Level BBA Core Requirements (18 credit hours completed after formal acceptance)

Class	Credits	Pre-Requisite(s) and/or Co-Requisite(s)
<input type="checkbox"/> COB 300A – Integrative Business: Management ¹	3	Pre: formal acceptance to the CoB
<input type="checkbox"/> COB 300B – Integrative Business: Finance ¹	3	Pre: formal acceptance to the CoB
<input type="checkbox"/> COB 300C – Integrative Business: Operations ¹	3	Pre: formal acceptance to the CoB
<input type="checkbox"/> COB 300D – Integrative Business: Marketing ¹	3	Pre: formal acceptance to the CoB
<input type="checkbox"/> COB 318 – Legal & Ethical Environment of Business	3	Co: COB 300
<input type="checkbox"/> COB 487 – Strategic Management	3	Pre: COB 318, senior standing, completion of at least one full semester after COB 300
Total	18	

¹ COB 300 courses are taken concurrently during the semester immediately following formal acceptance.

Accounting Major Requirements

Accounting majors complete a minimum of 24 credit hours of major-specific coursework. Additionally, accounting majors must meet the following progression standards:

- Accounting majors are required to earn a “B-“ or better grade in both COB 241 and COB 242.
- Students are required to earn a “C-“ or better grade in ACTG 343 before continuing to ACTG 344.
- No required 300 or 400-level accounting major course may be attempted more than two times. An “attempted course” is one in which a final letter grade, including “W”, “WP” and “WF”, is recorded on the student’s official JMU transcript.
- Have a cumulative grade point average of 2.0 or better in the major subjects at JMU.

Class	Credits	Pre-Requisite(s) and/or Co-Requisite(s)
<input type="checkbox"/> ACTG 305 – Spreadsheet Skills and Data Analysis for Accounting Information	3	Pre: B- or better in COB 241, Co: COB 242
<input type="checkbox"/> ACTG 310 – Data Analytics for Accountants	3	Pre: ACTG 305 and B- or better in COB 241 and COB 242
<input type="checkbox"/> ACTG 313 – Accounting Information Systems	3	Pre: COB 300 and ACTG 305
<input type="checkbox"/> ACTG 343 – Corporate Financial Reporting I	3	Pre: B- or better in both COB 241 and COB 242 and COB 300
<input type="checkbox"/> ACTG 344 – Corporate Financial Reporting II	3	Pre: C- or better in ACTG 343
<input type="checkbox"/> ACTG 377 – Federal Income Tax Accounting	3	Pre: B- or better in both COB 241 and COB 242 and COB 300
<input type="checkbox"/> ACTG 410 – Auditing	3	Pre: ACTG 313, Co: ACTG 344
<input type="checkbox"/> ACTG 475 – Accounting Decision Making and Control	3	Pre: ACTG 310
Total	24	

Suggested Pathways

Use the following pathway and the course catalog as a guide to creating an academic plan. Your academic plan will be unique based on factors such as completion of requisites, class availability, placement scores, and transfer credit, as well as considerations such as a pursuit of a double major, minor, and/or concentration. Consult with your academic advisor to create an individual plan.

Year 1		Year 2		Year 3		Year 4	
Fall	Spring	Fall	Spring	Fall	Spring	Fall	Spring
MATH 205	COB 191	COB 241*	COB 202	COB 300 A-D	COB 318	ACTG 377	COB 487
ECON 200	ECON 201 COB 204	COB 291	COB 242* ACTG 305	ACTG 310	ACTG 343** ACTG 313	ACTG 344	ACTG 410 ACTG 475

* B- or better needed

** C- or better needed to pass ACTG 343

Master of Science in Accounting Program (MSA)

The School of Accounting offers a BBA degree and a MS degree. A MS degree in accounting from JMU requires a minimum of 30 credit hours of graduate course work that is completed over one academic year, including a summer semester. Most students choose to receive both degrees and thereby satisfy the 150 semester hours of education required in most states to be eligible to sit for the CPA exam.

The MSA program allows students to concentrate in the areas of taxation or auditing and it also provides a well-rounded background in accounting and other related business disciplines. A student must be admitted to the MSA program in order to enroll in graduate level courses.

Admission to the MSA program is competitive. **Seniors should apply to the program over winter break at the conclusion of the fall semester.** The GMAT Exam is not required for JMU undergraduates. For curriculum and application information, please visit the MSA website: <https://www.jmu.edu/cob/msa/index.shtml>