

# BBA/MACCT

## Bachelor of Business Administration and Master of Accounting

Under Review | Fall 2025

### Proposal Information

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<b>Status</b> Active	<b>Workflow Status</b> In Progress <b>Faculty Senate Approval, Faculty Senate</b> Waiting for Approval   Faculty Senate Approval Nancy Middlebrook Theresa Sherman  <b>Changes</b> <ul style="list-style-type: none"><li>Requirements</li><li>Program Description</li><li>Admissions Requirements</li><li>Degree Hours</li><li>Learning Outcomes</li></ul> Show All ▼	expand ▲
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### Proposal Information

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Proposed	Proposed
<b>Sponsoring faculty/staff member</b>	<b>Sponsoring faculty/staff email</b>
Sharae Scott	sscott4@unm.edu
Existing	Existing
<b>Sponsoring faculty/staff member</b>	<b>Sponsoring faculty/staff email</b>
Maggie Sumruld	msumruld@unm.edu
<b>College</b>	<b>Department</b>
Anderson School of Management	Anderson School of Management
	<b>Campus</b>
	Main Campus

## Effective Term and Year

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Proposed

**Proposed Effective Term and Year**

Fall 2025

Existing

**Proposed Effective Term and Year**

Fall 2024

## Justification

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Proposed

**Program Justification**

College is updating the program description and admissions requirements currently listed in the catalog. We are also submitting a revision to the MACCT program that changes the total credits from 33 to 30 to align more with comparable schools. The degree hours have been updated to account for that change.

Existing

**Program Justification**

MS 5/23/24 removing program code and major code, not used in shared credit programs

## Program Category and Level

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**Program Category**

Program

**Program Level**

Undergraduate & Graduate (dual degree/shared credit program)

**Degree, Minor, or Certificate Name**

Bachelor of Business Administration and Master of Accounting

**Degree Type**

Shared Credit

**Degree/Certificate Level**

Shared Credit or Dual Degree

**Is this program also offered online?**

No

## Associated Forms

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Select any associated course forms that exist

Select any associated program forms that exist

## Shared Credit and Dual Degree information

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**Interdepartmental Program**

No

# Catalog Information

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Proposed

## **Program Description**

The Bachelor of Business Administration (B.B.A.) and Master of Accounting (M.Acct.) shared-credit degree program allows students pursuing a B.B.A. to begin the M.Acct. program during their senior year. This shared-credit degree program meets the CPA education (Students may still need to meet 150 hour rule for CPA Exams in certain states) requirements through a combination of undergraduate accounting classes and a flexible mix of graduate-level accounting courses in financial accounting, tax, auditing, and data analytics.

For the first three years of university study, the student will pursue a normal program of undergraduate work. During the junior year of academic work, the student will apply for admission to the M.Acct. program. In the senior year of academic work, the student begins the M.Acct. program, completing up to 9 credits, while also completing the requirements for the undergraduate degree. After undergraduate graduation, the student completes the remaining M.Acct. requirements.

Existing

## **Program Description**

The Bachelor of Business Administration (B.B.A.) and Master of Accounting (M.Acct) shared-credit degrees program allows students pursuing a B.B.A. with a concentration in Accounting with a goal of obtaining licensure as a Certified Public Accountant (CPA) to begin the M.Acct. program during their senior year. This shared-credit degrees program meets the CPA education requirements through a combination of undergraduate accounting classes and a flexible mix of graduate-level accounting courses in financial accounting, tax accounting, auditing, and information assurance.

For the first three years of university study, the student pursues a normal program of undergraduate work. During the junior year of academic work, the student applies for admission to the M.Acct. program. In the senior year of academic work, the student begins the first year of the M.Acct. program and also completes the requirements for the undergraduate degree using specified graduate courses. In the final year of study, the student completes the second-year requirements and electives of the M.Acct. program.

Proposed

## **Admissions Requirements**

Students may apply in their junior year and need to meet the M.Acct. admission requirements. Applicants to the program are not required to take the GMAT.

Existing

## **Admissions Requirements**

Students may apply when they are within 36 credit hours of completing their B.B.A. with a minimum GPA of 3.2 overall and have completed MGMT 340 and 341 and 346 with a 3.5 GPA or higher. Applicants to the program are not required to take the GMAT. Applicants are required to write an essay describing their reasons for pursuing an advanced degree in accounting.

## **Graduation Requirements**

## Professional Credential/Licensure Program Information

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License/Certification associated with program

No

# Degree Information

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Proposed <b>Degree Hours</b> 153	<b>Minimum Major Hours</b>
Existing <b>Degree Hours</b> 156 (120 Undergraduate, 36 Graduate)	

Professional Accrediting Bodies

# Degree Requirements

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Requirements

<del>Electives</del>	<b>9</b> Total Credits
<ul style="list-style-type: none"><li>Complete all of the following <b>Complete as undergraduate student</b><ul style="list-style-type: none"><li>Earn at least 6 credits from the following:<ul style="list-style-type: none"><li><del>MGMT542 Seminar in Personal Tax Planning (3)</del></li><li><del>MGMT546 Financial Accounting III (3)</del></li><li><del>MGMT555 Advanced Auditing (3)</del></li><li><del>MGMT635 Data Analytics (3)</del></li><li><del>MGMT642 Fraud Examination (3)</del></li></ul></li><li>Students must meet admission requirements for the M.Acct. Students who choose not to complete the graduate portion of the program are still awarded the undergraduate degree when all undergraduate requirements are met.</li></ul><b>Complete as graduate student</b><ul style="list-style-type: none"><li>Earn at least 3 credits from the following types of courses: 3-credit hour internship or thesis developed in MGMT 554. A portfolio of activities including work experience, GPA exam preparation, or other accounting related activities may be substituted with the accounting faculty advisor's permission.</li></ul></li></ul>	

Undergraduate requirements	<del>114</del> <b>120</b> Total Credits
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- Earn at least ~~114~~ **120** credits from the following types of courses:  
Students must complete the BBA Undergraduate program of study. Students ~~will~~**can** apply ~~6 up to 9~~ credit hours of graduate courses (~~see below~~) as electives to meet the 120 credit hours required for the undergraduate degree.

- Complete 1 of the following

### **Advanced Accounting**

- Complete all of the following
  - Complete the following:
    - MGMT546 - Financial Accounting III (3)
    - MGMT554 - Professional Writing for Accountants (3)
    - MGMT555 - Advanced Auditing (3)
    - MGMT635 - Data Analytics (3)
  - Complete at least 1 of the following:
    - MGMT547 - Tax Research, Procedure, Compliance and Practice (3)
    - MGMT590 - Advanced Corporate Taxation (3)
    - MGMT591 - Estate and Gift Taxation (3)
    - MGMT592 - Partnership and LLC Taxation (3)
    - MGMT593 - Real Estate Taxation (3)
  - Complete at least 4 of the following:
    - MGMT553 - Internal Auditing (3)
    - MGMT559 - Law for Accountants (3)
    - MGMT594 - Special Topics in Management (3)
    - MGMT643 - Governmental and Not-for-Profit Accounting (3)
    - MGMT548 - Seminar in International Accounting (3)
  - Note: If MGMT594 is chosen from the above list, the topic must be Accounting.
  - Earn at least 6 credits from the following types of courses:
    - 2 approved graduate accounting or business electives.

### **Information Assurance**

- Complete all of the following
  - Complete the following:
    - MGMT546 - Financial Accounting III (3)
    - MGMT554 - Professional Writing for Accountants (3)
  - Complete at least 1 of the following:
    - MGMT547 - Tax Research, Procedure, Compliance and Practice (3)
    - MGMT590 - Advanced Corporate Taxation (3)
    - MGMT591 - Estate and Gift Taxation (3)
    - MGMT592 - Partnership and LLC Taxation (3)
    - MGMT593 - Real Estate Taxation (3)
  - Earn at least 3 credits from the following:
    - MGMT552 - Problems (1 - 3)
    - MGMT553 - Internal Auditing (3)
    - MGMT555 - Advanced Auditing (3)
    - MGMT594 - Special Topics in Management (3)
    - MGMT551 - Problems (1 - 3)
  - Note: If MGMT594 is chosen from the above list, the topic must be Accounting.
  - Earn at least 3 credits from the following types of courses:
    - 1 approved graduate accounting elective.
  - Complete the following:
    - MGMT635 - Data Analytics (3)
    - MGMT636 - Information Systems Security (3)

- MGMT641 - Forensic Accounting (3)
- MGMT642 - Fraud Examination (3)
- Complete at least 2 of the following:
  - MGMT637 - Database Management Systems (3)
  - MGMT646 - Digital Forensics (3)
  - MGMT647 - System and Network Administration (3)
  - MGMT648 - Advanced Information System Security (3)
  - MGMT649 - Information Assurance Project (3)

#### **Tax Accounting**

- Complete all of the following
  - Complete the following:
    - MGMT546 - Financial Accounting III (3)
    - MGMT554 - Professional Writing for Accountants (3)
    - MGMT555 - Advanced Auditing (3)
    - MGMT635 - Data Analytics (3)
  - Complete at least 1 of the following:
    - MGMT547 - Tax Research, Procedure, Compliance and Practice (3)
    - MGMT590 - Advanced Corporate Taxation (3)
    - MGMT591 - Estate and Gift Taxation (3)
    - MGMT592 - Partnership and LLC Taxation (3)
    - MGMT593 - Real Estate Taxation (3)
  - Complete at least 4 of the following:
    - MGMT542 - Seminar in Personal Tax Planning (3)
    - MGMT547 - Tax Research, Procedure, Compliance and Practice (3)
    - MGMT590 - Advanced Corporate Taxation (3)
    - MGMT591 - Estate and Gift Taxation (3)
    - MGMT592 - Partnership and LLC Taxation (3)
    - MGMT593 - Real Estate Taxation (3)
  - Earn at least 6 credits from the following types of courses:  
2 approved graduate accounting or business electives.

**Grand Total Credits: ~~156~~ 153**

## **Concentrations**

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### **Program Concentrations**

**Code**

**Title**

### **Concentration Required**

Yes



# Emphases

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Emphasis required

N/A

Emphasis Hours

Emphasis Rules

No Rules

# Program Learning Outcomes

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Proposed

**Learning Outcomes**

The BBA to Master’s in Accounting program is designed to equip students with a comprehensive understanding of accounting principles and practices, preparing them for successful careers in the field. Students will develop critical analytical skills and a strong ethical framework, enabling them to assess complex financial situations and make informed decisions. The program emphasizes proficiency in advanced accounting techniques, financial reporting, and tax regulations, ensuring graduates are well-versed in both theoretical and practical aspects of accounting. Furthermore, students will enhance their communication and teamwork abilities, preparing them to effectively collaborate in diverse professional environments. By the conclusion of the program, graduates will demonstrate a mastery of the skills necessary to navigate the evolving landscape of accounting and contribute meaningfully to their organizations.

Existing

**Learning Outcomes**

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