Bachelor of Science Degree: Business Administration Accounting Option General Bulletin 2026-2027

Name: _____

Student ID: _____

General Education Requirements – see attached page for specific courses

A Minimum grade of "C-" required in all General Education courses. Note: Certain degrees may require a minimum grade of "C" in General Education courses.

Category I: Global Academic Skills (10 credits)

Gen Ed Category	Course	Credits	Grade	Semester	Equivalent
Mathematics (3 credits) M 143 or STAT 216 – *Major Requirement*					MA 171 or MA 216
English (3 credits) WRIT 101 or WRIT 122 *is a pre-req to major requirement*					CA 101
Communication & Information Literacy (3 credits)					*
Skills for College Success (1 credit)	COLS 108				*

NOTE: Skills for College Success Course: in addition to the MUS Transfer Policies (see MUS Core Curriculum), transfer and re-admit students who transfer in 30 or more credits are not required to meet this category.

Category II: Natural Sciences (6 credits)

Gen Ed Category	Course	Credits	Grade	Semester	Equivalent
Life Sciences (3 credits)					*
Physical Sciences (3 credits)					*

NOTE: Some majors are required to take specific science labs as part of their requirements. Please speak with an advisor for more information

Category III: Social Sciences and History (6 credits)

Gen Ed Category	Course	Credits	Grade	Semester	Equivalent
Social Science (3 credits) ECNS 201 or ECNS 202 – *Major Requirement*					BU 201 or BU 202
History (3 credits)					*

Category IV: Cultural Diversity (3 credits)

Gen Ed Category	Course	Credits	Grade	Semester	Equivalent
Cultural Diversity (3 credits)					*

Category V: Arts & Humanities (6 credits)

Gen Ed Category	Course	Credits	Grade	Semester	Equivalent
Fine Arts (3 credits)					*
Humanities (3 credits)					*

General Education Requirements

Category I: Global Academic Skills (10 credits)

Subcategory A – Mathematics (3 credits)

Subject	Number	Course Title	Credits
M	105	Contemporary Math	3
M	114	Extended Technical Mathematics	3
M	121	College Algebra	3
M	122	College Trigonometry	3
M	130	Mathematics for Elementary Teachers I	3
M	140	College Math for Health Care	3
M	143	Finite Mathematics	4
M	161	Survey of Calculus	3
M	171	Calculus I	4
STAT	141	Introduction to Statistical Concepts	3
STAT	216	Introduction to Statistics	4

Subcategory B – English (3 credits)

Subject	Number	Course Title	Credits
WRIT	101	College Writing I	3
WRIT	121	Introduction to Technical Writing	3
WRIT	122	Introduction to Business Writing	3

Subcategory C – Communication and Information Literacy (3 credits)

Subject	Number	Course Title	Credits
BMIS	150	Cyber Security & Electronic Communication	3
COMX	111	Introduction to Public Speaking	3
COMX	115	Intro to Interpersonal Communication	3
COMX	210	Communication in Small Groups	3
LSCI	125	Research in the Information Age	3

Subcategory D – Skills for College Success (1 credit)

Subject	Number	Course Title	Credits
COLS	108	Skills for College Success	1

Category II: Natural Sciences (6 credits)

Subcategory A – Life Science (3 credits)

Subject	Number	Course Title	Credits
BIOB	101	Discover Biology	3
BIOB	102	Discover Biology Laboratory	1
BIOB	120	Fundamentals of Biology Plants and People	3
BIOB	121	Fundamentals of Biology for Allied Health	3
BIOB	123	Fundamentals of Biology Nature of Nutrition	3
BIOB	160	Principles of Living Systems	3
BIOB	161	Principles of Living Systems Laboratory	1
SCIN	101	Integrated Sciences I	4

Subcategory B – Physical Science (3 credits)

Subject	Number	Course Title	Credits
ASTR	110	Introduction to Astronomy	3
ASTR	111	Introduction to Astronomy Laboratory	1
CHMY	121	Introduction to General Chemistry	3
CHMY	122	Introduction to General Chemistry Lab	1
CHMY	141	College Chemistry I	4
CHMY	142	College Chemistry II Laboratory	1
GEO	101	Introduction to Physical Geology	3
GEO	102	Introduction to Physical Geology Laboratory	1
GEO	112	Montana Geology	3
GPHY	262	Spatial Sciences Technology & Applications	3
GPHY	263	Spatial Sciences Tech & Applications Lab	3
PHSX	103	Our Physical World	3
PHSX	104	Our Physical World Laboratory	1
PHSX	205	College Physics I	3
PHSX	206	College Physics I Laboratory	1
SCIN	103	Integrated Sciences II	4

BIOB 101, BIOB 102, BIOB 120, BIOB 161, ASTR 111, CHMY 122, CHMY 142, GEO 102, GPHY 263, PHSX 103, PHSX 104, PHSX 206, SCIN 101, and SCIN 103 include a lab experience. Elementary Education majors can satisfy Natural Sciences by taking SCIN 101 and SCIN 103.

Category III: Social Sciences and History (6 credits)

Subcategory A – Social Sciences (3 credits)

Subject	Number	Course Title	Credits
BGEN	105	Introduction to Business	3
COMX	106	Communicating in a Dynamic Workplace	3
ECNS	201	Principles of Microeconomics	3
ECNS	202	Principles of Macroeconomics	3
EDU	105	Education and Democracy	3
HTH	110	Personal Health and Wellness	3
PSCI	210	Introduction to American Government	3
PSCI	220	Introduction to Comparative Government	3
PSYX	100	Introduction to Psychology	3
SOCI	101	Introduction to Sociology	3
SOCI	201	Social Problems	3

Subcategory B – History

Subject	Number	Course Title	Credits
HSTA	101	American History I	3
HSTA	102	American History II	3
HSTR	159	World History to 1500 CE	3
HSTR	160	Modern World History	3
PSCI	230	Introduction to International Relations	3

Category IV: Cultural Diversity (3 credits)

Subject	Number	Course Title	Credits
ANTY	220	Cultural and Society	3
ARTH	160	Global Visual Culture	3
COMX	212	Intro to Intercultural Communication	3
GPHY	121	Human Geography	3
HTH	270	Global Health Issues	3
LIT	230	World Literature Survey	3
MUSI	207	World Music	3
NASX	105	Intro to Native American Studies	3
NASX	205	Native Americans in Contemporary Society	3
REHA	201	Intro to Diversity in Counseling	3
RLST	170	The Religious Quest	3
SPNS	150	The Hispanic Tradition	3
WGSS	274	Women, Culture, and Society	3

Category V: Arts and Humanities (6 credits)

Subcategory A – Fine Arts (3 credits)

Subject	Number	Course Title	Credits
ARTZ	105	Visual Language-Drawing	3
ARTZ	106	Visual Language-2-D Foundations	3
ARTZ	108	Visual Language-3-D Foundations	3
ARTZ	131	Ceramics for Non-Majors	3
CRWR	240	Intro to Creative Writing Workshop	3
FILM	160	Intro to World Cinema	3
LIT	270	Film and Literature	3
MUSI	101	Enjoyment of Music	3
MUSI	114	Band: MSUB Symphonic	1
MUSI	131	Jazz Ensemble I: MSUB	1
MUSI	147	Choral Ensemble: University Chorus	1
PHOT	154	Exploring Digital Photography	3
THTR	101	Introduction to Theater	3

Subcategory B – Humanities (3 credits)

Subject	Number	Course Title	Credits
ARTH	150	Introduction to Art History	3
HONR	111	Perspectives & 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

Major Requirements

A minimum grade of C- or better is required in all major coursework

Required Business Core

Course Subject	Course Number	Course Title	Credits	Grade	Semester	Equivalent
M	143	Finite Mathematics	4			M 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			

Accounting Option Requirements

Course Subject	Course Number	Course Title	Credits	Grade	Semester	Equivalent
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 Electives

Select one course from the following:

Course Subject	Course Number	Course Title	Credits	Grade	Semester	Equivalent
ACTG	403	Topics in Tax, Research, Plan	3			
ACTG	438	Forensic Accounting and Fraud	3			
BGEN	405	Laws, Regulations and Research	3			

Electives

Course Subject	Course Number	Course Title	Credits	Grade	Semester	Equivalent

Bachelor of Science Degree Business Administration Accounting Option

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

*** Take courses from Little Big Horn College that are equivalent to MSUB General Education requirements OR fulfill MUS Core OR earn an AA/AS degree from Little Big Horn College.**

M 143, STAT 216, ECNS 201, ECNS 202, ACTG 201, and ACTG 202 are pre-admission courses that students must complete before admitted to all 300-level and 400-level courses with the exception of some upper-division accounting courses.

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 accounting courses above the introductory level, including at least one course in each of the following subject areas: financial accounting, auditing, taxation, or managerial accounting.
- Successful completion of 24 credits in business related courses, such as information systems, business law, finance, economics, marketing, ethics, organizational behavior, quantitative applications in business, and communication skills.

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

- Possess a post-baccalaureate degree with a concentration in accounting and one year of accounting experience, **or** a baccalaureate degree with a concentration in accounting plus an additional 30 credits and one year of accounting experience, **or** a baccalaureate degree with a concentration in accounting and two years of accounting experience.
- Have earned at least 150 credits of college courses

Certain courses in this program have prerequisites; students should check course descriptions for required pre-requisites.

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).

Montana State University Billings

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