



**2+2 Degree Plan**  
**Associate of Science in Business – BRTC**  
 to  
**Bachelor of Science in Business Administration in**  
**Accounting – ATU**  
**AY 2023-24**



**Black River Technical College (62 credit hours)**

**General Education Requirements (41 credit hours)**

<b>English/Communications (9 hours)</b>			<b>ATU equivalent</b>	<b>Hours</b>
ENG	1003	Freshman English I	ENGL 1013 Composition I	3
ENG	1013	Freshman English II	ENGL 1023 Composition II	3
SCOM	1203	Oral Communications	COMM 1003 Introduction to Communication <sup>1</sup>	3

**Note: "C" or better required in ENG 1013 and ENG 1023.**

<b>Math (9 hours)</b>			<b>ATU equivalent</b>	<b>Hours</b>
MATH	1023	College Algebra	MATH 1113 College Algebra	3
MATH	2143	Business Calculus	MATH 2243 Calculus for Business and Econ. <sup>2</sup>	3
QM	2113	Business Statistics	STAT 2163 Intro to Statistical Methods	3

**Note: "C" or better required in Math.**

<b>U.S. History/Government (3 hours)</b>			<b>ATU equivalent</b>	<b>Hours</b>
HIST	1013	World Civilization to 1660 <b>or</b>	HIST 1503 World History to 1500	3
HIST	1023	World Civilization since 1660 <b>or</b>	HIST 1513 World History since 1500	
POSC	2103	United States Government	POLS 2003 American Government	

<b>Social Sciences (6 hours)</b>			<b>ATU equivalent</b>	<b>Hours</b>
HIST	2763	The U.S. to 1876 <b>or</b>	HIST 2003 U.S. History to 1877	3
HIST	2773	The U.S. since 1876 <b>and</b>	HIST 2013 U.S. History since 1877	
SOC	2213	Principles of Sociology	SOC 1003 Introductory Sociology <sup>3</sup>	3

<b>Fine Arts/Humanities (6 hours)</b>			<b>ATU equivalent</b>	<b>Hours</b>
FAV	2503	Fine Arts Visual <b>or</b>	ART 2123 Experiencing Art	3
FAM	2503	Fine Arts Musical <b>or</b>	MUS 2003 Introduction to Music	
FAT	2203	Fine Arts Theater <b>or</b>	TH 2273 Introduction to Theater	
ENG	2003	Introduction to World Lit. I <b>or</b>	ENGL 2003 Introduction to World Lit.	3
ENG	2013	Introduction to World Lit. II	GEHM 2XXX General Education Humanities	

<b>Lab Sciences (8 hours)</b>			<b>ATU equivalent</b>	<b>Hours</b>
BIOL	1004	Biological Science & Lab <b>AND</b>	BIOL 1014 Introduction to Biological Science*	4
GSP	1024	Physical Science & Lab	PHSC 1013 Introduction to Physical Science* <i>and</i>	3
			PHSC 1021 Physical Science Laboratory	1

**\*See Arkansas Course Transfer System (ADHE-ACTS) for other science alternatives.**

**Black River Technical College Courses**

<b>BRTC Directed Electives (21 hours)</b>	<b>ATU equivalent</b>	<b>Hours</b>
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BUAD	1013	Introduction to Business	BUAD 1111 Introduction to Business GENL 1XXX General Elective Credit	1 2
ACCT	2003	Introduction to Financial Accounting	ACCT 2004 Accounting Principles I AND ACCT 2000 Accounting Principles I Lab	4 0
ACCT	2013	Introduction to Managerial Accounting	ACCT 2013 Accounting Principles II	3
CA	1903	Intro to Computer Concepts	COMS 1003 Intro to Computer Based Systems	3
LAW	2023	Legal Environment of Business	BLAW 2033 Legal Environment of Business	3
ECON	2313	Principles of Macroeconomics	ECON 2003 Principle of Macroeconomics	3
ECON	2323	Principles of Microeconomics	ECON 2013 Principles of Microeconomics	3

### Arkansas Tech University Courses (60 credit hours)

BUAD	2003	Business Information Systems		3
BDA	2003	Business Problem Solving		3
ENGL	2053	Technical Writing		3
ECON	3003	Money and Banking		3
MGMT	3003	Principles of Management		3
BDA	3003	Data Analytics Apps Development		3
BDA	3013	Business Spreadsheet Modeling		3
MGMT	3103	Operations Management		3
ACCT	3003	Intermediate Accounting I		3
ACCT	3013	Intermediate Accounting II		3
ACCT	3023	Accounting Information Systems		3
ACCT	3043	Federal Taxes I		3
ACCT	3053	Federal Taxes II		3
MKT	3043	Principles of Marketing		3
FIN	3063	Business Finance		3
ACCT	4003	Advanced Accounting I		3
MGMT	4083	Business Policy		3
ACCT	4033	Auditing		3
ACCT	4013	Advanced Accounting II		3
ACCT	4023	Cost Accounting		3

<sup>1</sup> Allow sub COMM 1003 for COMM 2173 OR COMM 2003

<sup>2</sup> Allow sub MATH 2243 for MATH 2223

<sup>3</sup>Students may apply in their junior year for admission into the Accounting Accelerated Bachelor's Plus MBA Degree; however, they must have completed a minimum of 90 credit hours towards the Bachelor degree and have earned a minimum GPA of 3.0 or higher in those undergraduate courses to be eligible. Once approved, the student will be conditionally admitted into the MBA program. The following graduate level courses can be used to replace three upper-division undergraduate courses as follows:

- MKT 6103 Digital Marketing Strategy can replace MKT 3043 Principles of Marketing
- Any 2 core MBA course (other than ACCT 6103 Accounting Analysis, MKT 6103 Digital Marketing Strategy, and MGMT 6903 Corporate Strategic Management) can be used to replace general electives