

# PROFESSIONAL ACCOUNTING MAJOR, BACHELOR OF SCIENCE IN BUSINESS ADMINISTRATION (BSB)

The Professional Accounting major is designed to rigorously prepare students for careers in public accounting (CPA) firms, industry, government and not-for-profit organizations. Several professional certificates are available to professional accounting graduates who pass competitive examinations and meet certain other requirements. For example, the Certified Public Accountant certificate, Certified Management Accountant license or Certified Internal Auditor certificate provide professional recognition to the accountants who successfully complete a comprehensive professional examination and meet an experience requirement.

Requirements to sit for the Uniform Certified Public Accountant Examination vary from state to state. Experience requirements for the license also vary from state to state. Therefore, students must obtain current information from the Board of Accountancy within the state from which they seek licensure.

The undergraduate business policies can be found on the School of Business advising page (<https://www.ewu.edu/cpp/business/advising/#policies>).

## Notes:

- **Students must declare and complete the minimum BSB Pre-Major (p. 1) requirements or have completed the minimum Pre-Major requirements through transfer work prior to declaring for any BSB major.**
- ECON 200 and ECON 201 are considered supporting courses and may be used to fulfill BACRs as well as requirements for the Business Administration degree; however, these courses are not counted twice toward the total of 180 credits for graduation.

**Grade Requirements for Graduation:** a minimum grade  $\geq$ C in each course required for the major and a minimum GPA  $\geq$ 2.5 for all upper division Business Administration core courses as well as required and elective courses taken to fulfill requirements for the major area.

## Bachelor of Science in Business Pre-Major

**Pre-Major General Education (5 out of 6 required with a C or 2.0 GPA or higher per university requirements for full major declaration)**

BACR - Humanities and Arts

BACR - Humanities and Arts

BACR - Natural Sciences

BACR - Natural Sciences

Diversity

Global Studies

**Pre-Major Lower Division Business Core (Completion of 6 out of 8 required with a 2.5 GPA or higher for full major declaration)** 37

ACCT 251	PRINCIPLES OF FINANCIAL ACCOUNTING
ACCT 252	PRINCIPLES OF MANAGEMENT ACCOUNTING
ACCT 261	BUSINESS LAW
DSCI 245	BUSINESS STATISTICS 1

ECON 200	INTRODUCTION TO MICROECONOMICS (satisfies BACR - Social Sciences)	
ECON 201	INTRODUCTION TO MACROECONOMICS (satisfies BACR - Social Sciences)	
ENGL 201	COLLEGE COMPOSITION: ANALYSIS, RESEARCH AND DOCUMENTATION (satisfies English proficiency)	
MATH 200	FINITE MATHEMATICS or MATH 142PRECALCULUS MATH II or MATH 161CALCULUS I or HONS 161CALCULUS I	
Total Credits		37

## Required Business Administration Core

### Upper Division Courses

DSCI 346	BUSINESS STATISTICS 2	4
FINC 335	FINANCIAL MANAGEMENT	4
MGMT 326	ORGANIZATION THEORY AND BEHAVIOR	4
MKTG 310	PRINCIPLES OF MARKETING	4
MISC 311	INFORMATION TECHNOLOGY IN BUSINESS	4
OPSM 330	OPERATIONS MANAGEMENT	4

### Required Professional Accounting Courses

ACCT 351	INTERMEDIATE ACCOUNTING I	4
ACCT 352	INTERMEDIATE ACCOUNTING II	4
ACCT 353	INTERMEDIATE ACCOUNTING III	4
ACCT 356	COST ACCOUNTING	4
ACCT 359	ACCOUNTING INFORMATION SYSTEMS	4
ACCT 450	AUDITING	4
ACCT 454	FEDERAL INCOME TAX	4

### Electives—choose two courses from the following

 8

ACCT 323	ACCOUNTING SOFTWARE AND CERTIFICATION
ACCT 345	EXPERIENTIAL TAX PREPARATION
ACCT 355	ACCOUNTING CAREER PREPARATION
ACCT 399	DIRECTED STUDY
ACCT 495	PROFESSIONAL INTERNSHIP

### Required Senior Capstone

MGMT 490	DEPARTMENT SENIOR CAPSTONE	4
Total Credits		64

## Students should declare the Pre-Major, Bachelor of Science in Business Administration (BSB) if interested in majoring in:

Business Systems & Analytics (<http://catalog.ewu.edu/ps/sb/business-systems-analytics-bsb/>)

Entrepreneurship (<http://catalog.ewu.edu/ps/sb/entrepreneurship-bsb/>)

Finance (<http://catalog.ewu.edu/ps/sb/finance-bsb/>)

Human Resources Management (<http://catalog.ewu.edu/ps/sb/management-human-resource-option-bsb/>)

International Business (<http://catalog.ewu.edu/ps/sb/international-business-bsb/>)

Management – General Business (<http://catalog.ewu.edu/ps/sb/management-general-option-bsb/>)

Marketing (<http://catalog.ewu.edu/ps/sb/marketing-bsb/>)

Professional Accounting (p. 1)

The BSB Pre-Major is designed to provide students with exposure to Lower Division Business Core topics to assist students in identifying

a major that aligns with their interests. Combined with the General Education (<http://catalog.ewu.edu/undergraduate-degree/>) requirements, students will gain a foundation for success in all areas of study.

Students should declare the pre-major as soon as identifying an interest in one of the BSB programs and they will then be periodically informed of BSB-related activities. Students must complete the minimum pre-major coursework with the specified grade requirements prior to declaring the full major and continuing with upper-division coursework.

For additional information review the School of Business Undergraduate Advising (<https://www.ewu.edu/cpp/business/advising/>) information or contact CAAR (<https://inside.ewu.edu/advising/>) to learn more about declaring the BSB Pre-Major or one of the BSB degrees listed.

### University Competencies and Proficiencies

English (<http://catalog.ewu.edu/undergraduate-degree/#newitemtext>)  
 Quantitative and Symbolic Reasoning (<http://catalog.ewu.edu/undergraduate-degree/#mathcompproficienciestext>)  
 Placement and Clearance Exams (<http://catalog.ewu.edu/placement/>)  
 Prior Learning/Sources of Credit AP, CLEP, IB (<http://catalog.ewu.edu/prior-learning/>)

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### General Education Requirements (<http://catalog.ewu.edu/undergraduate-degree/#generaleducationrequirementsger>) (GER)

- Minimum Credits—180 cumulative credit hours
  - 60 upper-division credits (300 level or above)
  - 45 credits in residence (attendance) at Eastern, with at least 15 upper-division credits in major in residence at Eastern
- Minimum Cumulative GPA  $\geq 2.0$

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### Breadth Area Core Requirements (<http://catalog.ewu.edu/undergraduate-degree/#generaleducationcorerequirementsgecr>) (BACR)

Humanities and Arts (<http://catalog.ewu.edu/undergraduate-degree/#humanitiesandfineartsgecr>)  
 Natural Sciences (<http://catalog.ewu.edu/undergraduate-degree/#naturalsciencesgecr>)  
 Social Sciences (<http://catalog.ewu.edu/undergraduate-degree/#socialsciencesgecr>)

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### University Graduation Requirements (<http://catalog.ewu.edu/undergraduate-degree/#universitygraduationrequirementsugr>) (UGR)

Diversity Course List (<http://catalog.ewu.edu/undergraduate-degree/#cultureandgenderdiversityintheuslisttext>)  
 Foreign Language (<http://catalog.ewu.edu/undergraduate-degree/#foreignlanguageugrtext>) (for Bachelor of Arts)  
 Global Studies Course List (<http://catalog.ewu.edu/undergraduate-degree/#internationalstudiesrequirementtext>)  
 Minor or Certificate (<http://catalog.ewu.edu/undergraduate-degree/#majorminororcertificateugrtext>)  
 Senior Capstone Course List (<http://catalog.ewu.edu/undergraduate-degree/#capstonecourselisttext>)

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All admitted students must officially Declare a Major (<https://inside.ewu.edu/center-for-academic-advising-and-retention/academic-planning-tools/declare-your-major/>) by the time they reach 90 credits (junior standing).

Application for Graduation (use EagleNET (<https://inside.ewu.edu/eaglenet/>)) must be made at least two terms in advance of the term you expect to graduate (undergraduate and post-baccalaureate).

Use the Catalog Archives (<https://catalog.ewu.edu/archives/>) to determine two important catalog years (<http://catalog.ewu.edu/undergraduate-degree/#activecatalogruletext>).

Degree Works (<https://inside.ewu.edu/records-and-registration/degree-works/>) calculates based on these two catalog years.

1. The catalog *in effect at the student's first term* of current matriculation is used to determine **BACR** (Breadth Area Credit Requirements) and **UGR** (Undergraduate Graduation Requirements).
2. The catalog *in effect at the time the student declares a major or minor* is used to determine the program requirements.

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### Students who successfully earn a BSB in Professional Accounting from EWU should be able to do the following:

- develop awareness of diverse perspectives and cultures and their impact on the communication of accounting information in the international arena;
- generate, interpret and communicate accounting information for use in decision making;
- identify ethical issues and apply personal values and professional codes of conduct to resolve ethical issues, including social responsibility and environmental reporting issues.