

# 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 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>).

Note:

- *Students must declare and complete the minimum BSB Pre-Major 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)

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ACCT 251	PRINCIPLES OF FINANCIAL ACCOUNTING
ACCT 252	PRINCIPLES OF MANAGEMENT ACCOUNTING
ACCT 261	BUSINESS LAW
DSCI 245	BUSINESS STATISTICS I
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 142	PRECALCULUS MATH II
or MATH 161	CALCULUS I
or HONS 161	CALCULUS 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
<b>Electives—choose two courses from the following</b>		<b>8</b>
ACCT 323	ACCOUNTING SOFTWARE AND CERTIFICATION	
ACCT 345	EXPERIENTIAL TAX PREPARATION	
ACCT 355	ACCOUNTING CAREER PREPARATION	
ACCT 358	ACCOUNTING FOR NON-PROFIT ENTITIES	
ACCT 399	DIRECTED STUDY	
ACCT 495	PROFESSIONAL INTERNSHIP	
ACCT 498	SEMINAR	
MISC 374	SPREADSHEET MODELING FOR BUSINESS APPLICATIONS	
<b>Required Senior Capstone</b>		
MGMT 490	DEPARTMENT SENIOR CAPSTONE	4
<b>Total Credits</b>		<b>64</b>

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

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

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

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

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

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

Management (<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.

## Plan of Study

**The following plan of study is for a student with zero credits.** Individual students may have different factors such as: credit through transfer work, Advanced Placement, Running Start, or any other type of college-level coursework that requires an individual plan.

Courses may be offered in different terms and not all courses are offered every term, checking the academic schedule is paramount in keeping an individual plan current. There may be some courses that have required prerequisites not listed in the plan, review the course descriptions for information. **Students should connect with an advisor to ensure they are on track to graduate.**

All Undergraduate students are required to meet the Undergraduate Degree Requirements (<http://catalog.ewu.edu/undergraduate-degree/>).

<b>First Year</b>			
<b>Fall Quarter</b>	<b>Credits</b>	<b>Winter Quarter</b>	<b>Credits</b>
ENGL 101		5 ENGL 201	5
Humanities & Arts BACR 1 <sup>1</sup>		5 MATH 200	5
Natural Science BACR 1 <sup>1</sup>		5 Humanities & Arts BACR 2 <sup>1</sup>	5
		5 Diversity - graduation requirement <sup>1</sup>	5
	<b>15</b>		<b>15</b>
<b>Second Year</b>			
<b>Fall Quarter</b>	<b>Credits</b>	<b>Winter Quarter</b>	<b>Credits</b>
ACCT 251		5 ACCT 252	4
			4 ACCT 261
			4

DSCI 245	4 DSCI 346	4 FINC 335	4
ECON 201 (Social Science BACR 2)	5 MGMT 326	4 MISC 311	4
Elective - 2nd major, minor, or general elective		4-5	Elective - 2nd major, minor, or general elective 4-5
14		16-17	16-17
<b>Third Year</b>			
<b>Fall Quarter</b>	<b>Credits Winter Quarter</b>	<b>Credits Spring Quarter</b>	<b>Credits</b>
ACCT 351	4 ACCT 352	4 ACCT 353	4
ACCT 356	4 MKTG 310	4 ACCT 359	4
Elective - 2nd major, minor, or general elective	4-5 Global Studies - graduation requirement <sup>1</sup>	5 Accounting Elective <sup>2</sup>	4
Elective - 2nd major, minor, or general elective	4-5 Elective - 2nd major, minor, or general elective <sup>1</sup>	4-5 Elective - 2nd major, minor, or general elective	4-5
16-18		17-18	16-17
<b>Fourth Year</b>			
<b>Fall Quarter</b>	<b>Credits Winter Quarter</b>	<b>Credits Spring Quarter</b>	<b>Credits</b>
ACCT 454	4 ACCT 450	4 MGMT 490 (Senior Capstone - graduation requirement)	4
OPSM 330	4 ACCT 495 (Accounting Elective) <sup>2</sup>	4-8 Elective - 2nd major, minor, or general elective	4-5
Accounting Elective <sup>2</sup>	4 Elective - 2nd major, minor, or general elective	4-5 Elective - 2nd major, minor, or general elective	4-5
Elective - 2nd major, minor, or general elective	4-5		
16-17		12-17	12-14
<b>Total Credits 180-194</b>			

<sup>1</sup> University Graduation Requirements (UGR) and Breadth Area Course Requirements (BACR) courses may be less than 5 credits and additional credits may be required to reach the required 180 total credits needed to graduate. Students should connect with an advisor to ensure they are on track to graduate.

<sup>2</sup> Electives—choose two courses from the approved list.

### 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 (<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/#generaleducationrequirementstext>) (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 (BACR)

Humanities and Arts (<http://catalog.ewu.edu/undergraduate-degree/#humanitiesandfineartsgecrtext>)

Natural Sciences (<http://catalog.ewu.edu/undergraduate-degree/#naturalsciencesgecrtext>)

Social Sciences (<http://catalog.ewu.edu/undergraduate-degree/#socialsciencesgecrtext>)

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

Diversity Course List (<http://catalog.ewu.edu/undergraduate-degree/#cultureandgenderdiversityintheuslisttext>)

World Language (<http://catalog.ewu.edu/undergraduate-degree/#worldlanguagetext>) (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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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 (<http://catalog.ewu.edu/archives/>) to determine *two important catalog years*.

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

- a. 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).
- b. 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 earn a BSB in Professional Accounting from EWU should be able to:**

- 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.