

# ACCOUNTING, BACHELOR OF BUSINESS ADMINISTRATION WITH A CONCENTRATION IN MANAGEMENT ACCOUNTING (B.B.A.)

Accounting is one of the key functions for almost any business. Accounting is the systematic and comprehensive recording of financial transactions pertaining to a business. Accounting also refers to the process of summarizing, analyzing, and reporting these transactions to oversight agencies, regulators, and tax collection entities. The reports generated by various streams of accounting, such as cost accounting and management accounting, are invaluable in helping management make informed business decisions.

## Management Accounting Concentration

Management Accountants apply their professional knowledge and skill in the preparation and presentation of financial and other decision-oriented information in such a way as to assist managers in formulation of policies and planning and control of the organization's operations. In our Management Accounting Concentration, students learn the skills to specialize in areas such as Information Management, Treasury, Efficiency Auditing, Marketing, Valuation, Pricing, and Logistics.

## Program Requirements

CIP Code: 52.0301

### Summary Checklist for General Education

Code	Title	Hours
<b>Element 1</b>		
A:	Written Communication ( <a href="http://catalogs.eku.edu/undergraduate/general-academic-information/general-education-requirements/element-1/">http://catalogs.eku.edu/undergraduate/general-academic-information/general-education-requirements/element-1/</a> )	3
B:	Written Communication ( <a href="http://catalogs.eku.edu/undergraduate/general-academic-information/general-education-requirements/element-1/">http://catalogs.eku.edu/undergraduate/general-academic-information/general-education-requirements/element-1/</a> )	3
C:	Oral Communication ( <a href="http://catalogs.eku.edu/undergraduate/general-academic-information/general-education-requirements/element-1/">http://catalogs.eku.edu/undergraduate/general-academic-information/general-education-requirements/element-1/</a> )	3
<b>Element 2</b>		
	Quantitative Reasoning ( <a href="http://catalogs.eku.edu/undergraduate/general-academic-information/general-education-requirements/element-2/">http://catalogs.eku.edu/undergraduate/general-academic-information/general-education-requirements/element-2/</a> )	3
<b>Element 3</b>		
A:	Arts ( <a href="http://catalogs.eku.edu/undergraduate/general-academic-information/general-education-requirements/element-3/">http://catalogs.eku.edu/undergraduate/general-academic-information/general-education-requirements/element-3/</a> )	3
B:	Humanities ( <a href="http://catalogs.eku.edu/undergraduate/general-academic-information/general-education-requirements/element-3/">http://catalogs.eku.edu/undergraduate/general-academic-information/general-education-requirements/element-3/</a> )	3
<b>Element 4</b>		
	Natural Sciences ( <a href="http://catalogs.eku.edu/undergraduate/general-academic-information/general-education-requirements/element-4/">http://catalogs.eku.edu/undergraduate/general-academic-information/general-education-requirements/element-4/</a> )	6
<b>Element 5</b>		

A: Historical Science (<http://catalogs.eku.edu/undergraduate/general-academic-information/general-education-requirements/element-5/>) 3

B: Social Behavioral Science (<http://catalogs.eku.edu/undergraduate/general-academic-information/general-education-requirements/element-5/>) 3

#### Element 6

Diversity of Perspectives Experiences (<http://catalogs.eku.edu/undergraduate/general-academic-information/general-education-requirements/element-6/>) 6

**Total Hours** 36

Students are expected to complete Elements 1 and 2 within their first 60 hours of college credit.

## Major

Code	Title	Hours
<b>University Graduation Requirements</b>		
	General Education	36
	<i>Student Success Seminar</i>	
BUS 100	Professional Development One	1
Upper division courses (42 hrs. distributed throughout Major/Supporting/Gen Ed/Free Electives categories)		
<b>Major Requirements</b>		
<i>Business Core Courses</i>		
Professional Development Series:		
BUS 200	Professional Development Two	1
BUS 300	Professional Development Three	1
BUS 400	Professional Development Four	1
Nature of Business:		
BUS 101	Nature of Business	3
Fundamentals Series: Environment and Tools of Business		
Environment of Business		
BUS 204	Fundamentals of Business Law and Ethics	3
Tools of Business		
BUS 206	Fund of Prob Solving w Excel	3
BUS 207	Fund of Interpersonal Bus Comm	3
BUS 209	Fundamentals of Financial and Managerial Accounting	3
Essential Series: Functions of Business		
BUS 301W or BUS 301	Essentials of Formal Communication	3
BUS 302	Essentials of Finance	3
BUS 303	Essentials of Org Behav/HR Mgt	3
BUS 304	Essentials of MIS	3
BUS 305	Essentials of Marketing	3
BUS 306	Essentials of Supply Chain Mgt	3
Mastery of Business:		
BUS 402	Integrated Strategic Mgmt	3
<i>Supporting Course Requirements</i>		
Fundamentals Series: Environment and Tools of Business		
Element 2, three hours, and Element 5B, three hours, included above		
Environment of Business 3		
ECO 230	Fundamentals of Microeconomics (Element 5B) <sup>G</sup>	

ECO 231	Fundamentals of Macroeconomics	
Choose one of the following three options:		
MAT 112A	Algebra: Polynomials (Element 2) <sup>G</sup>	
And		
MAT 112B	Algebra: Functions & Matrices (Element 2) <sup>G</sup>	
Or		
MAT 114	College Algebra (Element 2) <sup>G</sup>	
Or		
MAT 211	Applied Calculus (Element 2) <sup>G</sup>	
Choose one of the following:		3-4
STA 260	Business Statistics	
STA 270	Applied Statistics	
<b>Major Core</b>		
ACC 251	Introduction to Accounting Information Systems	3
ACC 301	Intermediate Accounting I	3
ACC 302	Intermediate Accounting II	3
ACC 322	Tax I	3
or ACC 322S	Tax I	
ACC 327	Cost Accounting	3
ACC 350	Accounting Information Systems and Analytics	3
<b>Concentrations</b>		
Students must select one of the following Concentrations:		
Management Accounting		15
Public Accounting		
<i>Free Electives</i>		
Management Accounting		4-5
Public Accounting		
<b>Total Hours</b>		<b>120</b>

**G**  
 Course also satisfies a General Education element. Hours are included within the 36 hr. General Education Requirement above.

**Concentration**

Code	Title	Hours
<b>Concentration Courses</b>		
ACC 527	Advanced Management Accounting Seminar	3
CIS 430	Business Data Mining	3
FIN 301	Corporate Finance	3
FIN 410	Financial Analysis and Valuation	3
Choose three hours from the following:		3
ACC 349	Applied Learning in Accounting	
ACC 521	Government and Not-For-Profit Accounting	
ACC 523	Taxation of Corporations	
ECO 324	Money and Banking	
MGT 442	Supply Chain Planning	
Other upper-level course approved by advisor		
<b>Total Hours</b>		<b>15</b>