

ACCOUNTING, BACHELOR OF BUSINESS ADMINISTRATION WITH A CONCENTRATION IN PUBLIC 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.

Public Accounting Concentration

Certified Public Accountant (CPA) is a license awarded to an individual meeting the educational and experience requirement under state law. CPAs provide accounting services to the public. In our Public Accounting Concentration, students can learn the skills to specialize in Auditing, Taxation, Management Consulting Services, Forensic Accounting, Litigation Support, Financial Planning, and Business Valuation.

Certificate in Accounting

The Certificate in Accounting is designed to prepare individuals who have a bachelor's degree, but not in Accounting, for entry into the Public Accounting profession. Our Certificate in Accounting program satisfies the Kentucky State requirement that individuals taking the CPA Exam have a bachelor's degree in accounting **or the equivalent**. Graduates with a Certificate in Accounting from ECU have been accepted by the Kentucky State Board of Accountancy as having the equivalent of an Accounting degree.

Program Requirements

CIP Code: 52.0301

Summary Checklist for General Education

Code	Title	Hours
Element 1		
A:	Written Communication (http://catalogs.eku.edu/undergraduate/general-academic-information/general-education-requirements/element-1/)	3
B:	Written Communication (http://catalogs.eku.edu/undergraduate/general-academic-information/general-education-requirements/element-1/)	3
C:	Oral Communication (http://catalogs.eku.edu/undergraduate/general-academic-information/general-education-requirements/element-1/)	3
Element 2		
	Quantitative Reasoning (http://catalogs.eku.edu/undergraduate/general-academic-information/general-education-requirements/element-2/)	3
Element 3		
A:	Arts (http://catalogs.eku.edu/undergraduate/general-academic-information/general-education-requirements/element-3/)	3

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

Element 4

Natural Sciences (<http://catalogs.eku.edu/undergraduate/general-academic-information/general-education-requirements/element-4/>) 6

Element 5

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
University Graduation Requirements		
	General Education	36
	<i>Student Success Seminar</i>	
BUS 100	Professional Development One	1
	Writing Intensive Course (hours incorporated into Major/Supporting/Gen Ed/Free Electives category)	
	Upper division courses (42 hrs. distributed throughout Major/Supporting/Gen Ed/Free Electives categories)	
	ACCT - Accounting majors will fulfill ACCT with the following. (Credit hours may be incorporated into Major or Supporting Requirements)	
BUS 402	Integrated Strategic Mgmt	
Major Requirements		
<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	Fundamentals of Formal Commun.	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	Any non-accounting course approved by advisor
BUS 306	Essentials of Supply Chain Mgt	3	Total Hours
12			
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			
ECO 230	Fundamentals of Microeconomics (Element 5B) ^G		
ECO 231	Fundamentals of Macroeconomics	3	
Tools of Business			
MAT 112A	Algebra: Polynomials (Element 2) ^G		
MAT 112B	Algebra: Functions & Matrices (Element 2) ^G		
Choose from one of the following:			
MAT 114	College Algebra (Element 2) ^G		
MAT 211	Applied Calculus (Element 2) ^G		
STA 270	Applied Statistics	4	
Major Core			
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	
<i>Concentrations</i>			
Students must select one of the following Concentrations:			12-15
Public Accounting			
Management Accounting			
<i>Free Electives</i>			
Choose from four-seven hours of free electives			4-7
Total Hours		117-123	

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

Concentration

Code	Title	Hours
Concentration Courses		
ACC 441	Auditing I	3
Choose from nine hours of the following:		9
ACC 349	Applied Learning in Accounting (maximum of three hours toward concentration requirements)	
ACC 425	Accounting Theory	
ACC 440	Legal Aspects of Accounting	
ACC 490	Independent Study	
ACC 501	International Accounting and Combinations	
ACC 521	Government and Not-For-Profit Accounting	
ACC 523	Taxation of Corporations	
ACC 525	Forensic Accounting	
ACC 590	Special Topics in Accounting:___	