

# ACCOUNTING, BACHELOR OF SCIENCE (602)

## Program Coordinator

Mark T. Ross, mark.ross@wku.edu, (270) 745-2964

## Why study Accounting?

An accounting major can lead to a successful career in many different areas of accounting and business. From the smallest start-up company to large international companies and governmental agencies, **every organization requires the skills of accountants.**

## Why study Accounting at WKU?

Lots of reasons! Here are just a few:

- The accounting programs at WKU focus on developing communication, critical thinking, problem-solving, team building, and technical competencies.
- WKU Accounting graduates have one of the highest passage rates for the CPA Exam (for schools in Kentucky and surrounding areas with undergraduate accounting programs).
- The Department of Accounting and the Gordon Ford College of Business both are accredited by the AACSB – International (<http://www.aacsb.edu/>). Of the 963 accredited collegiate business schools world-wide, only 194 have been able to attain AACSB accreditation in both Business and Accounting.
- The Joint Undergraduate Master's Program (JUMP) allows undergraduates to pursue both the Bachelor and Master (MADA) degrees concurrently.
- Accounting students participate in the University's Honors program and/or take advantage of Study Abroad & Global Learning (<https://www.wku.edu/studyabroad/>) opportunities.
- Over 65% of senior accounting students have career-related experiences prior to graduation. WKU's Career Services Center (<https://www.wku.edu/career/>) and the Department of Accounting provide Academic and Career Orientation sessions designed specifically for accounting majors
- WKU accepts the High School "Pilot Project" Advanced Placement (AP) course and gives students who successfully pass (score a 3 or higher) on the AP test 3 hours credit for our ACCT 110 course. WKU is among very few institutions in the U.S. offering this service to students!

## Professional Certification

While not a requirement for successful completion of the program, the Department strongly encourages the student to pursue one or more professional certifications. Two of the more common are CPA (certified public accountant) and CMA (certified management accountant).

Information regarding the certifications can be found through on following websites:

KY Board of Accountancy - <https://cpa.ky.gov/becomingcpa/Pages/default.aspx>

AICPA - <https://www.aicpa.org/resources/toolkit/cpa-exam> (<https://www.aicpa.org/resources/toolkit/cpa-exam/>)

NASBA - <https://nasba.org/exams/cpaexam/>

IMA - [https://www.imanet.org/CMA-Campaign-2023?gclid=EAlaIqobChMI08\\_K0MTh\\_wIVMgR9Ch0ORQXSEAYAiAAEgIf7\\_D\\_BwE#the-cma](https://www.imanet.org/CMA-Campaign-2023?gclid=EAlaIqobChMI08_K0MTh_wIVMgR9Ch0ORQXSEAYAiAAEgIf7_D_BwE#the-cma) ([https://www.imanet.org/CMA-Campaign-2023/?gclid=EAlaIqobChMI08\\_K0MTh\\_wIVMgR9Ch0ORQXSEAYAiAAEgIf7\\_D\\_BwE#the-cma](https://www.imanet.org/CMA-Campaign-2023/?gclid=EAlaIqobChMI08_K0MTh_wIVMgR9Ch0ORQXSEAYAiAAEgIf7_D_BwE#the-cma))

## Program Requirements (75 hours)

A baccalaureate degree requires a minimum of 120 unduplicated semester hours. More information can be found at [www.wku.edu/registrar/degree\\_certification.php](http://www.wku.edu/registrar/degree_certification.php). ([https://www.wku.edu/registrar/degree\\_certification.php](https://www.wku.edu/registrar/degree_certification.php))

Students who began WKU in the Fall 2014 and thereafter should review the Colonnade requirements located at: <https://www.wku.edu/colonnade/colonnaderequirements.php>. (<https://www.wku.edu/colonnade/colonnaderequirements.php>)

The undergraduate major in Accounting requires 75 hours of professional and elective courses and leads to a Bachelor of Science degree. No minor is required, although approved minors and certificates inside or outside the college are encouraged.

### Business Core

Employers are seeking business graduates who 1) are well-prepared in their specific major, 2) possess foundational knowledge about other business disciplines, and 3) are career ready and professional. All majors in the GFCB complete courses specific for their selected major, a common set of business and career preparation courses (the business core), and MATH 123 (Mathematical Applications for Business).

Code	Title	Hours
<b>Business Foundations Courses</b>		
MATH 123	Mathematical Applications for Business*	3
ACCT 110	Accounting for Decision Makers	3
ECON 202	Principles of Economics (Micro)	3
ECON 206	Statistics	3
FIN 330	Principles of Finance	3
BDAN 250	Introduction to Analytics	3
MGT 210	Organization and Management	3
MKT 220	Basic Marketing Concepts	3
MGT 498	Strategy and Policy	3
<b>Career Preparation Courses</b>		
BA 170 or BA 175 or BA 220	Business Student Basics <sup>1</sup> University Experience-Business Special Topics in Business Administration (Lower Division)	1
MGT 261	Business Communication Fundamentals	3
ACCT 399	Career Readiness in Accounting	1
ACCT 499	Senior Assessment in Accounting	1
<b>Accounting Major (42 hrs)</b>		
ACCT 220	Principles of Financial Accounting	3
ACCT 300	Intermediate Financial Accounting I	3
ACCT 301	Intermediate Financial Accounting II	3

ACCT 303	Intermediate Financial Accounting III	3
ACCT 310	Managerial Cost Accounting	3
ACCT 311	Managerial Cost Accounting II	3
ACCT 312	Accounting Information Systems	3
ACCT 430	Federal Income Taxation I	3
ACCT 450	Auditing and Assurance Services	3
Select FOUR of the following courses:		12
ACCT 401	Business Combinations and Related Topics	
ACCT 410	Critical Thinking in Managerial Accounting	
ACCT 412	Data Analysis for Accounting	
ACCT 420	Governmental and Not for Profit Accounting	
ACCT 431	Federal Income Taxation II	
BDAN 430	Data Visualization	
Select ONE of the following courses:		3
ACCT 440	Business Law for the Accounting Professional	
MGT 200	Legal Environment of Business	
MGT 301	Business Law	
<b>Total Hours</b>		<b>75</b>

\* Or any calculus class, or math ACT score of at least 26, or math SAT score of at least 610.

<sup>1</sup> BA175 is only for Business LLC students. BA220 is only for WKU students and transfer students who choose a business major as a sophomore or higher.

### Pursuing a Second Degree in Accounting

Individuals who have already received a college degree have the opportunity of enrolling in WKU to pursue a degree in accounting.

Students with a first degree in the area of business should be able to complete the Bachelor of Science degree in accounting with approximately 30 additional hours. Those individuals without previous courses in business tend to need a higher number of hours to complete the second degree.

Second baccalaureate degree candidates are exempt from the Western Kentucky University Colonnade requirements. Accounting students must, however, complete the math requirement and an approved speech course, either in previous college work or as a part of the proposed course of study.

Only those accounting and professional business courses completed within five years of the time that the student enrolls for the second degree in accounting will be accepted. Because the business environment is ever changing, subject matter taken in courses completed several years ago is likely forgotten or not currently relevant.

The decision to accept coursework toward the second degree rests with the Department Chair of Accounting.

The prospective candidate for the second degree should contact the Department Chair of Accounting to schedule a meeting to evaluate their

situation, to develop a program of study, and to obtain an estimate of the time necessary to complete the second degree in accounting.

### Finish in Four

Students pursuing the Accounting JUMP Program will need to consult with their assigned Academic Advisor as the Finish in Four Plan will differ.

First Year			
Fall	Hours	Spring	Hours
ACCT 110		3 ACCT 220	3
BA 170		1 BDAN 250	3
COMM 145		3 ECON 202	3
ENG 100		3 HIST 101 or HIST 102	3
MATH 123		3 Colonnade: Arts and Humanities	3
General University Elective		3	
		<b>16</b>	<b>15</b>
Second Year			
Fall	Hours	Spring	Hours
ACCT 300		3 ACCT 301	3
ACCT 310		3 ACCT 311	3
ECON 206		3 ACCT 399	1
MGT 261		3 MGT 210	3
Colonnade: Literary Studies		3 Colonnade: Connections (Local to Global)	3
		3 Colonnade: Natural & Physical Sciences with lab	3
		<b>15</b>	<b>16</b>
Third Year			
Fall	Hours	Spring	Hours
ACCT 303		3 ACCT 430	3
ACCT 312		3 ACCT Elective (ACCT 401, 410, 412, 420; or BDAN 430)	3
FIN 330		3 MGT 200, MGT 301, or ACCT 440	3
MKT 220		3 Colonnade: Connections (Social and Cultural)	3
Colonnade: Natural and Physical Sciences		3 Colonnade: Writing in the Disciplines	3
		<b>15</b>	<b>15</b>
Fourth Year			
Fall	Hours	Spring	Hours
ACCT Elective (ACCT 401, 410, 412, 420, 431; or BDAN 430)		3 ACCT 450	3
ACCT Elective (ACCT 401, 410, 412, 420, 431; or BDAN 430)		3 ACCT Elective (ACCT 401, 410, 412, 420, 431; or BDAN 430)	3
Colonnade: Connections (Systems)		3 ACCT 499	1
General University Elective		3 MGT 498	3
General University Elective		3 General University Elective	3
		<b>15</b>	<b>13</b>
<b>Total Hours 120</b>			