

2009-2010

# B.A. in Accounting

College of Business and Economics

## What Is the Study of Accounting?

Accounting is an important tool used by managers of organizations to plan, control and report financial activity. A thorough knowledge of Accounting is necessary to understand the operation and financial condition of any business, non-profit organization or governmental agency. In addition, the Accounting curriculum provides a foundation for students who plan to take examinations to become a Certified Public Accountant (CPA) or Certified Management Accountant (CMA).

## Why Should I Consider This Major?

The Accounting major offers a broad program of accounting courses, which coupled with required and elective courses in Economics and Business Administration, provides the graduate with a sound foundation for an accounting career or post-graduate studies. The Accounting graduate can expect to find employment in a number of areas including private business, public accounting, not-for-profit organizations or governmental units. Typical work may include areas such as cost analysis, taxation, auditing, accounting systems, taxation or cash management.

## How to Declare:

Admission to programs in the College of Business and Economics (BCE) is selective and based upon prior academic performance and other evidence of high promise. Students may apply for admission to the College any time after they are offered admission to Western Washington University and have at least 45 credits.

Applicants who have completed the equivalent of the foundation courses listed below with at least a 2.75 GPA, or who have a cumulative GPA of at least 2.50, are assured admission if space is available in their program of choice.

Foundation courses: ACCT 240 and 245; DSCI 205; ECON 206 and 207; MATH 157; and MGMT 271.

Complete the online application form at: <http://www.cbe.wvu.edu/College/Applications.asp>

## Mid-Program Checkpoint:

Students intending to complete a Bachelor of Arts degree in Accounting within four years should complete the following courses by the start of their junior year. Students are expected to follow all prerequisite requirements for courses and seek early departmental advisement.

### Coursework:

Complete business foundation courses:

Year 1: MATH 157  
ECON 206 & 207  
MGMT 271  
Year 2: ACCT 240 & 245  
DSCI 205

### Other Activities:

Meet with Departmental advisor regarding choice of major and plan of study.  
Stay involved in the Accounting Society!

### Contact Information:

Department Website:  
<http://www.cbe.wvu.edu/acct>

Department Chair:  
George Sanders  
PH 451A  
360-650-4811  
[George.Sanders@wwu.edu](mailto:George.Sanders@wwu.edu)

Academic Dept Manager:  
Marty Hitchcock  
PH 451  
360-650-3202  
[Marty.Hitchcock@wwu.edu](mailto:Marty.Hitchcock@wwu.edu)

### Sample Careers:

Certified Public Accountant  
Revenue Agent  
Auditor  
Fraud Examiner  
Cost Analyst  
Estate Planner  
Controller  
FBI Agent



Academic Advising Center Old Main 380

360.650.3850

[Advising@wwu.edu](mailto:Advising@wwu.edu)

*\*This document has been created for advising purposes only. Please contact the appropriate department for major and graduation requirements.*

# Accounting Major Requirements: 100 Credits

## Foundation Courses: (28 credits)

ACCT 240 Financial Accounting (4)  
ACCT 245 Managerial Accounting (4)  
DSCI 205 Business Statistics (4)  
ECON 206 Introduction to Microeconomics (4)  
ECON 207 Introduction to Macroeconomics (4)  
MATH 157 Calculus with Applications to Business and Economics (4)  
MGMT 271 Law and the Business Environment (4)

## Business Core Courses: (28 credits)

ECON 309 Managerial Economics (4)  
FIN 341 Principles of Finance (4)  
MGMT 311 Introduction to Management and Organizational Behavior (4)  
OPS 360 Operations Management (4)  
MGMT 482 Business and its Environment (4)  
MGMT 492 Entrepreneurial Problems (4)  
    or MGMT 495 Strategic Management (4)  
MKTG 380 Principles of Marketing (4)

## Accounting Core Courses: (32 credits)

ACCT 321 Accounting Information Systems I (4)  
ACCT 331 Cost Management (4)  
ACCT 341 Intermediate Accounting Theory and Practice I (4)  
ACCT 342 Intermediate Accounting Theory and Practice II (4)  
ACCT 343 Intermediate Accounting Theory and Practice III (4)  
ACCT 375 Income Taxation I (4)  
ACCT 461 Auditing Theory and Practice (4)  
ACCT 470 Law of Commercial Transactions (4)

## 12 upper-division Accounting credits under advisement

All CBE majors are required to take one communication focus (CF) course and complete the upper-division writing proficiency (WP) requirement. The CF and WP courses must be taken within CBE and can be completed as part of the required and elective courses. Consult the [Online Timetable of Classes](#) for the specific course sections that fulfill the CF and WP requirements.

### *Other Accounting options:*

B.A. Economics/Accounting (100-101 credits)  
B.A. Accounting/Computer Science (111 credits)  
Minor in Accounting (24 credits)

**These courses are offered within this major and may be used to satisfy GUR or Writing Proficiency requirements.**

**QSR:** MATH 157

**SSC:** ECON 206, ECON 207, MGMT 271

**WP:** Three Writing Proficiency points are required for graduation (they are noted as WP1, WP2, and WP3). Check [Classfinder](#) or [Online Timetable](#) for departmental offerings each quarter.