



## Accounting B.B.A. / M.B.A. Degree "3 + 2" Program

### Certified Public Accountant (CPA )

**Save both time and money.** The Kentucky legislature has mandated that students taking the CPA exam in the year 2000 and thereafter must have completed 150 semester hours. Therefore, accounting graduates seeking the CPA designation will need to complete additional undergraduate or graduate hours. The Accounting "3 + 2" Program at ECU makes it possible for you to complete the required 150 semester hours and earn your M.B.A. Degree in just five years – with some of the graduate hours at the undergraduate rate!

### The Accounting Profession

Accounting has long been one of the most respected and trusted professions. Accounting prepares students for careers in public accounting, industry, non-profit, and government organizations. As a result, demand for accounting graduates and starting salaries in accounting have consistently been among the highest for new college graduates. The accounting degree opens the door to many professional possibilities including: Certified Public Accountant (CPA), Certified Management Accountant (CMA), Certified Internal Auditor (CIA), Certified Government Financial Manager (CGFM), Certified Fraud Examiner (CFE), Certified Forensic Accountant (Cr.FA), Certified Valuation Analyst (CVA), Personal Financial Specialist (PFS), among others.

### Accounting at ECU

The accounting program at ECU is designed to provide students with the solid educational foundation that employers expect of today's graduates. This foundation not only includes the technical accounting knowledge necessary to successfully pass the various professional examinations, but also includes a strong general business background that allows accounting professionals to move quickly into upper management positions or become business entrepreneurs themselves.

### Career Paths

Students in accounting are preparing to enter careers which will lead them into public accounting, private accounting, or governmental organizations. In Public Accounting (CPA firm), students can specialize in: Auditing, Taxation, Management Consulting Services, Forensic Accounting, Litigation Support, Financial Planning and Business Valuation. Private Accounting (working in business, industry, or non-profit organizations) gives students careers opportunities in: General Accounting, Cost Accounting, Taxation, Internal Auditing, Computer Systems Analyst, Security Analyst and more. Local, state and Federal governments need accountants in many different agencies: Federal Bureau of Investigation, Internal Revenue Service, General Accounting Office, Kentucky Revenue Cabinet and many others.

### For More Information

Department of Accounting, Finance and Information Systems  
108 Business & Technology Center  
Eastern Kentucky University  
521 Lancaster Avenue  
Richmond, KY 40475-3102  
859-622-1087  
[www.accounting.eku.edu](http://www.accounting.eku.edu)



#### Accounting Related websites:

<a href="http://www.aicpa.org">www.aicpa.org</a>	<a href="http://www.imanet.org">www.imanet.org</a>
<a href="http://www.acfe.com">www.acfe.com</a>	<a href="http://www.theiia.org">www.theiia.org</a>
<a href="http://www.nacva.com">www.nacva.com</a>	<a href="http://www.acfei.com">www.acfei.com</a>
<a href="http://www.fbi.gov">www.fbi.gov</a>	<a href="http://www.oet.ky.gov">www.oet.ky.gov</a>
<a href="http://www.jobs.irs.gov">www.jobs.irs.gov</a>	<a href="http://www.gao.gov">www.gao.gov</a>
<a href="http://www.roberthalf.com">www.roberthalf.com</a>	<a href="http://www.accountemps.com">www.accountemps.com</a>



## Suggested Curriculum Guide for Accounting "3+2" Program

### Freshman (1<sup>st</sup> Semester) 16 hrs

**BTO 100\*** Orientation  
**E-2 MAT 112** or **211** College Algebra or Calculus  
**E-5B PSY 200** or **SOC 131** Intro PSY or Intro SOC  
**E-1A\*** ENG 101  
**Wellness** (BIO 310, HEA 285, NFA 201, or PHE 180)  
**CIS 212** or **INF 104** Intro to CIS or Computer Literacy

### Sophomore (1<sup>st</sup> Semester) 15 hrs

**ACC 201** Introduction to Financial Accounting  
**ECO 230** Principles of Economics I  
**E-4A** Biological or **E4B** Physical Lab Science  
**E-3B** Humanities  
**E-6** Diversity

### Junior (1<sup>st</sup> Semester) 15 hrs

**ACC 301** Principles of Accounting Intermediate  
**ACC 327** Cost Accounting  
**CCT 300W** Managerial Reports  
**CIS 300** Management Information Systems  
**MGT 300** Principles of Management  
**BTS 300** Professional Skills Seminar (0 credit)

*1-Assign BBA/MBA Advisor*

### Freshman (2<sup>nd</sup> Semester) 15 hrs

**QMB 200** Business Statistics  
**E-1B\*** ENG 102  
**E-4A** Biological or **E4B** Physical Lab Science  
**E-3A** Arts  
**E-5A** Historical Perspective

### Sophomore (2<sup>nd</sup> Semester) 15 hrs

**ACC 202** Introduction to Managerial Accounting  
**ACC 251** Introduction to Accounting Systems  
**GBU 204** Legal and Ethical Environments of Business  
**E-1C** Oral Communication  
**E6** Diversity

### Junior (2<sup>nd</sup> Semester) 15 hrs

**ACC 302** Principles of Accounting Intermediate II  
**ECO 231** Principles of Economics II  
**FIN 300** Business Finance I  
**MKT 300** Principles of Marketing  
**Free Elective** (Non-Business 3 hrs)

*1-Apply for admission through Graduate School for Undergraduate Concurrent Admission.  
2-Complete all MBA admission requirements.*

### Junior (Summer Semester) 6 hrs

**ACC 349 Co-op** (as an Accounting Elective) (3 hrs)  
**Free Electives** Non-business (3 hrs)

### Senior (1<sup>st</sup> Semester) 15 hrs

**ACC 322** Tax I  
**ACC Electives** (3 hrs)  
**MGT 370** Operations Management  
**Free Elective** (Non-Business 3 hrs)  
**QMB 850** Statistical Methods for Business

### Senior (2<sup>nd</sup> Semester) 14 hrs

**ACC 441** Auditing I  
**ACC Elective** (3 hrs)  
**CCT 850** Business Research and Communication  
**FIN 850** Strategic Financial Management  
**Free Electives** Non-business (2 hrs)  
**BTS 400** College to Careers Seminar (0 credit)\*

### Senior (Summer Semester) 9 hrs

**GBU 480\*** Business Strategy  
**MKT 850** Marketing Management  
**ACC Elective** – MBA

### MBA (1<sup>st</sup> Semester) 9 hrs

**CIS 850** Management Information Systems  
**MGT 850** Leading and Managing Organizations  
**ACC Elective** - MBA

### MBA (2<sup>nd</sup> Semester) 6 hrs

**GBU 851\*** Business Strategy  
**ACC Elective** - MBA

\*Course must be taken in semester indicated.