



## Accounting B.B.A. Degree

### Managerial Accounting Concentration

**Accounting = Respect + Opportunity + Reward**

### Management Accounting

"A management accountant applies his or her professional knowledge and skill in the preparation and presentation of financial and other decision oriented information in such a way as to assist management in the formulation of policies and in the planning and control of the operation of the undertaking". Management accountants therefore are seen as the "value-creators" amongst the accountants. They are much more interested in forward looking and taking decisions that will affect the future of the organization, than in the historical recording and compliance (score keeping) aspects of the profession. Management accounting knowledge and experience can therefore be obtained from varied fields and functions within an organization, such as information management, treasury, efficiency auditing, marketing, valuation, pricing, logistics, etc. - Institute of Certified Management Accountants (ICMA)

### Accounting at EKU

The accounting program at EKU 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

Accounting has long been one of the most respected and trusted professions. Demand for accounting graduates and starting salaries in accounting have consistently been among the highest for new college graduates. Nationally, eighty percent of accounting graduates end up in management accounting positions. The accounting degree with the Managerial Accounting Concentration opens the door to professional possibilities in business and industry and can lead to: Certified Management Accountant (CMA), Certified Internal Auditor (CIA), among 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.com">www.gao.com</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 Managerial Accounting Option

#### 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
- E6 Diversity
- 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)

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

- ACC 322 or ACC 322S Tax I
- ACC 349 Applied Learning in Accounting
- MGT 370 Operations Management
- AEM 308 Methods of Lean Operations
- Free Elective (Non-Business 3 hrs)

#### 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
- ECO 231 Principles of Economics II
- ACC 251
- GBU 204 Legal and Ethical Environments of Business
- E-1C Oral Communication

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

- ACC 302 Principles of Accounting Intermediate II
- Free Elective (Non-Business 3 hrs)
- FIN 300 Business Finance I
- MKT 300 Principles of Marketing
- AEM 202 Introduction to Quality

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

- ACC 441 Auditing I
- ACC 527 Advanced Management Accounting Seminar
- Option Elective (3 hrs from list below)
- GBU 480\* Business Strategy
- Free Elective (Non-Business 2 hrs)
- BTS 400 College to Careers Seminar (0 credit)\*

\*Course must be taken in semester indicated.

### UNIVERSITY GRADUATION REQUIREMENTS

General Education .....	36 hrs
Orientation Course (BTO 100; waived for transfers with 30+ hrs.) .....	1 hr
Total Hours University Graduation Requirements.....	37 hrs

#### College Requirements:

BTS 300 (CR only, no hours) and BTS 400 (CR only, no hours).

#### Core Courses:

<b>Pre-Business Core</b> .....	12 hrs
ACC 201, 202, GBU 204, QMB 200	
<b>Business Core</b> .....	21 hrs
CCT 300W, CIS 300, FIN 300, MGT 300, MGT 370, MKT 300, GBU 480	
<b>Major Core</b> .....	15 hrs
ACC 251, ACC 301, ACC 302, ACC 327, and ACC 441.	
<b>Management Accounting Concentration</b> .....	18 hrs
Fifteen hours: ACC 349 (maximum of three hours toward option requirements), 523, 527, AEM 202, AEM 308. Three hours from ACC 322 or 322S, 490, 501, 521, 525, 590, AEM 332, 506, CIS 335, 430, FIN 301, 330, 410, MGT 375, MGT 430 or other upper-level course approved by advisor.	
<b>Supporting Course Requirements</b> .....	9 hrs
CIS 212 or INF 104	
ECO 230 & 231	
MAT 112/211 (counted in GE Element 2)	
PSY 200/200W or SOC 131(counted in GE Element 5B)	

<b>Free Electives (Non-Business)</b> .....	8 hrs
<b>Total Curriculum Requirements</b> .....	120 hrs

