

# 2008-2009 Catalog\*

## B.S. Accounting

### Total Credits: 109-110

#### Admission Requirements

Students must apply and be accepted into the major prior to beginning 300- or 400-level courses in the College of Business (CB). Equivalent lower division (100-200 level) courses may be transferred toward meeting the pre-admission requirements. Application forms are available in the department offices. The completed form must be accompanied by transcripts that reflect all prior college work. Admission shall be based on grades earned in the following courses:

<u>Pre-admission Requirements</u>	<u>Credits</u>
ACCT 251 - Accounting I	5
ACCT 252 - Accounting II	5
BUS 221 - Introductory Business Statistics	5
BUS 241 - Legal Environment of Business	5
ECON 201 - Principles of Economics	5
ECON 202 - Principles of Economics Macro	5
MATH 153 - Pre-Calculus Mathematics I OR MATH 170 - Intuitive Calculus OR MATH 172 - Calculus I	5

Pre-admission Total Credits      35

#### Additional Admission Requirements:

**A cumulative grade point average of 2.5 in the above courses must be achieved with a minimum grade of "C-" (1.70) in each course.** The credit/no credit option will not be accepted for any of these courses and the department will strictly enforce the CWU policy on repeating classes. The applicant must also have completed all university general education requirements, or complete a Direct Transfer Associates Degree, or have post-bac status. The applicant must have earned a minimum cumulative GPA of 2.5 in all collegiate study. These criteria will apply to equivalent courses transferred from other institutions. Students who have met all of the above requirements will be admitted unless the number of applicants exceeds available space. In that case, acceptance will be competitive, based on a selection index. Students who have not met all of the above requirements may be admitted provisionally by permission of the college dean (or designee).

<u>Business Core Requirements</u>	<u>Credits</u>	<u>Pre-Requisites</u>
FIN 370 - Introductory Financial Management	5	Admission to the major
MGT 382 - Principles of Management	5	Admission to the major
ACCT 455 – Accounting Information Systems (may not be used as an elective if taken in place of MIS 386) OR MIS 386 - Management Information Systems	5	Acct 455 –admission. Corequisite, ACCT 350. MIS 386 -Admission to the major
MKT 362 - Essential Marketing Concepts	5	Admission to the major
OSC 323 - Operations Management	5	BUS 221 and admission to the major
MGT 489 - Strategic Management	5	Completion of <b>all other core requirements</b> for business administration or accounting

Business Core Total Credits      30

<u>Communication Requirement</u> (Select one from the following)	<u>Credits</u>	<u>Pre-Requisites</u>
ADMG 385 - Business Communications and Report Writing	5	ENG 102 or equivalent and junior standing
COM 345 - Business and Professional Speaking	4	Permission from the Communication Dept
ENG 310 - Technical Writing	4	ENG 102 and junior standing

Communication Total Credits      4-5

\*Please refer to the current Central Washington University Undergraduate/Graduate Catalog.

<u>Accounting Requirements</u>	<u>Credits</u>	<u>Pre-Requisites</u>
Required:		
ACCT 305 – Cost Accounting	5	ACCT 252
ACCT 346 – Income Tax Accounting I	5	ACCT 252
ACCT 350 – Intermediate Accounting I	5	ACCT 252
ACCT 351 – Intermediate Accounting II	5	ACCT 350 and admission
ACCT 460 – Auditing	5	ACCT 351 and admission
Select a minimum of 15 credits from the following:		
ACCT 405 – Advanced Cost Accounting	5	ACCT 305 and admission
ACCT 430 – Accounting for Non-Profit Organizations	5	ACCT 252 and admission
ACCT 446 – Income Tax Accounting II	5	ACCT 346 and admission
ACCT 450 – Advanced Accounting	5	ACCT 351 and admission
ACCT 455 – Accounting Information Systems May not be used as an elective if taken in place of MIS 386	5	Admission. Corequisite, ACCT 350
ACCT 461 – Fraud Examination	5	ACCT 350 and admission, recommended ACCT 460. Undergraduate version of ACCT 561.
ACCT 475 – International Accounting	5	ACCT 351 and admission
ACCT 484 – Professional Writing and Speaking for the Accountant (if taken, should be taken no later than fall of senior year)	5	ACCT 351 and admission, recommended ACCT 460
ACCT 485 – Current Issues in Accounting	5	accounting majors only
ACCT 489 – Managerial Controllorship	5	ACCT 305 and admission
ACCT 490 - Cooperative Education	5	
BUS 341 – Advanced Business Law	5	BUS 241
Accounting Total Credits	85	

### **Additional Graduation Requirements**

The following special rules apply to students seeking the Accounting major:

- To graduate with an accounting degree, the department requires a cumulative grade-point average of at least 2.0 in upper division accounting courses completed at CWU, in addition to the University grade-point average requirements that apply to all CWU major programs.
- Accounting majors must complete a minimum of 90 quarter credits of non-business courses, which may include up to 13.5 quarter credits of economics and nine (9) quarter credits of business statistics. For the remaining non-business credits, courses include all others EXCEPT for those with the prefixes of ACCT, BUS, ECON, FIN, HRM, MGT, MKT, MIS, and OSC.
- Upper division (300-400 level) courses may be transferred toward meeting the major requirements only with the approval of the department chair and the college dean (or designee). Transfer students must earn at least 45 credits at CWU. Transfer students must complete at least 43 CWU business credits to be eligible for the accounting degree. Transfer students must complete at least 20 CWU upper division accounting credits to be eligible for the accounting degree.
- Business courses taken to fulfill the requirements for an undergraduate or graduate degree from the CWU College of Business must have been taken within the last ten years at the time of graduating. Exceptions may be made, but must be approved prior to acceptance into the College of Business by the department chair and dean or designee.
- Students majoring outside CB, who are required to take courses in this college for either their major or minor, will be eligible to enroll on a space-available basis. These students will be given priority over other non-college majors wishing to enroll in courses.
- Central accounting students, up to 120 days before obtaining a degree and at least 225 quarter credits, or completing the Master of Professional Accountancy program, are qualified to sit for the Uniform Certified Public Accountant (CPA) examination. Washington law requires individuals wishing to sit for the CPA examination to have completed a minimum of 36 quarter credits of study in accounting and a minimum of 36 quarter credits in related business courses. Registration for the examination is made through the State Board of Accountancy, Olympia, Washington. Graduates are also prepared to sit for the Certified Management Accounting examination and the Certified Internal Auditor examination. Students should consult with their major advisor for details.