

2020-2021 Catalog*

B.S. Accounting

Total Credits of Major: 131

Major Admission Requirements

Minimum Grade of "C-" (1.70) in ENG 101 and 102 (students who have taken MGT 200 in Fall 2018 or after can use it to replace ENG 102 for purposes of admission to the major)

30 College Credits

2.25 Cumulative GPA – This is your CWU/Transfer Combined GPA on your Academic Requirement Report

Good Academic Standing the quarter prior to admission – 2.0 quarterly GPA and cumulative GPA

Complete the CB Major Declaration Course in Canvas

Foundation Courses (pre-requisites listed below courses if applicable):

Foundation Requirements that **require a minimum grade of C:**

ACCT 251 – Financial Accounting (5)
ACCT 252 – Managerial Accounting (5) <ul style="list-style-type: none">• <i>C- minimum (1.70) in ACCT 251*</i>

Foundation Requirements that **require a minimum grade of C-:**

BUS 102 – Business Computer Skills (5)
ECON 130 - Foundations of Business Analytics or MATH 130 – Finite Math (5) <ul style="list-style-type: none">• <i>C minimum in MATH 100B or satisfactory score on placement exams</i>
BUS 221 – Introductory Business Statistics (5) <ul style="list-style-type: none">• <i>C minimum in ECON 130 or MATH 130 or higher</i>
BUS 241 – Legal Environment of Business (5) <ul style="list-style-type: none">• <i>Sophomore Standing (45 credits)</i>
ECON 201 – Principles of Economics Micro (5)
MATH 153 – Pre-Calculus Mathematics (or MATH 154, MATH 170, MATH 172 etc.) (5) <ul style="list-style-type: none">• <i>C minimum in MATH 100C or satisfactory score on placement exams</i>

Core Requirements require a minimum grade of C- (pre-requisites listed below courses if applicable):

BUS 301 – Contemporary Approaches to Personal and Professional Development (3) <ul style="list-style-type: none">• <i>Sophomore Standing</i>
COM 301 – Public Speaking for Business and Organizations (2)
ENG 311 – Business Writing (3) <ul style="list-style-type: none">• <i>Knowledge Area 2: Academic Writing II or a Direct Transfer Degree</i>
ECON 202 – Principles of Macro Economics (5) <ul style="list-style-type: none">• <i>ECON 201</i>
FIN 370 – Introductory Financial Management (5) <ul style="list-style-type: none">• <i>ACCT 251, BUS 221, ECON 201, and Full-admission to CB Major</i>
MGT 382 – Principles of Management (5) <ul style="list-style-type: none">• <i>ECON 201 and Full-admission to CB Major</i>
MKT 362 – Essential Marketing Concepts (5) <ul style="list-style-type: none">• <i>BUS 221, ECON 201 and Full-admission to CB Major</i>
SCM 310 – Supply Chain Management (5) <ul style="list-style-type: none">• <i>BUS 221, ECON 201 and Full-admission to CB Major</i>
ACCT 455 – Accounting Information Systems (5) <ul style="list-style-type: none">• <i>C minimum in ACCT 350. Full admission to ACCT major. Completion of CB FND courses with minimum C- (1.7) in each course</i>

**ALL BELOW COURSES REQUIRE A STUDENT TO BE DECLARED AS AN ACCOUNTING PRE-MAJOR or FULL MAJOR.
300-level courses allow pre-majors. 400-levels require full admission to major.**

Accounting Core that require ACCT 251 and 252 with a C minimum in each course:

ACCT 305 – Cost Accounting (5)
ACCT 340 – Income Tax Accounting I (5)
ACCT 350 – Intermediate Accounting I (5)

Accounting Core that require ACCT 350 with a C minimum prior (additional pre-requisites listed below course):

ACCT 351 – Intermediate Accounting II (5)
ACCT 310 – Professional Development (1) <ul style="list-style-type: none"> • <i>Must be taken concurrently with ACCT 351</i>

Accounting Core that require ACCT 351 with a C minimum prior (additional pre-requisites listed below course):

ACCT 352 – Intermediate Accounting III (5) <ul style="list-style-type: none"> • <i>“S” grade in ACCT 310</i>
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Additional Accounting Core Course (pre-requisites listed below course):

ACCT 460 – Auditing (5) <ul style="list-style-type: none"> • <i>C minimum in ACCT 352 OR concurrent enrollment in ACCT 352 with a CWU GPA greater than 3.0</i> • <i>Completion of the CB Foundation courses with a minimum C- (1.70) grade in each course</i> • <i>Minimum collegiate GPA of 2.25</i>

Accounting Elective course options (Select a minimum of 10 Credits from the following)

Be aware that all below courses require the **completion of CB FND requirements with a 1.7 (C-)** in each course:

ACCT 405 – Advanced Cost Accounting (5) <ul style="list-style-type: none"> • <i>C minimum in ACCT 305</i> • <i>Minimum collegiate GPA of 2.25</i>
ACCT 461 – Fraud Examination (5) <ul style="list-style-type: none"> • <i>C minimum in ACCT 351</i> • <i>Minimum collegiate GPA of 2.25</i>
ACCT 475 – International Accounting (5) <ul style="list-style-type: none"> • <i>C minimum in ACCT 351</i> • <i>Minimum collegiate GPA of 2.25</i>
With the permission of the Accounting department, students are permitted to take graduate level courses towards Accounting elective. If a student chooses this option, they CANNOT use the credits toward a graduate program of study. Students considering this option should speak with their Accounting faculty advisor before planning. Students may only take 10 credits of graduate level courses as an undergraduate or post bacc.
Options in Tax Accounting: ACCT 521 – Advanced Tax 1: Business Entities (5), ACCT 522- Advanced Tax 2: Individuals (5), ACCT 523 Advanced Tax 3: Practice & Procedure (5), and ACCT 524- Current Issues in Taxation (5) <ul style="list-style-type: none"> • <i>C minimum ACCT 340 AND permission from department</i>
Other Graduate Level Elective Options
ACCT 530- Governmental & Non-Profit Accounting (5) <ul style="list-style-type: none"> • <i>By permission of department</i>
ACCT 550- Advanced Accounting (5) <ul style="list-style-type: none"> • <i>By permission of department</i>
ACCT 570- Financial Analytics (5) <ul style="list-style-type: none"> • <i>C minimum (2.0) in BUS 221 or equivalent course</i>

Capstone & End of Program Assessment:

MGT 489 – Strategic Management (5)

- *C- minimum in all College of Business Foundation Courses*
- *C- minimum in ECON 202, COM 301, ENG 311, FIN 370, SCM 310, ACCT 455, MKT 362, MGT 382*
- *2.25 collegiate GPA*
- *Senior Standing*
- *Have applied for graduation for the quarter you take MGT 489*

BUS 489 – AACSB Assessment (2)

- *Must be taken with MGT 489*

Additional Graduation Requirements

To graduate a student must:

Earn a minimum of 180 total credits to graduate from CWU

- *60 of which must be taken at the 300-400 level.*

Earn Minimum GPAs

- *Must have a 2.25 average GPA for all major courses*
- *Must have a 2.0 average GPA for all 300-400 level Accounting courses*

Complete specific amounts of credits in these areas (Applies to all students, including Transfer Students & Post-Baccalaureate)

- *Must complete at least 45 credits at CWU*
- *Must complete 37 upper division credits in the major, 17 of which must be Accounting subject area*
- *Lower division courses cannot be transferred to meet upper division requirements*

Complete all business courses within the last 10 years

- *Courses taken to fulfill the requirements for a 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 by the department chair and dean or designee.*

***For courses transferred from institutions that use a numerical grading system, the minimum grade is a 1.7 (2.0 if ACCT 251/252 for Accounting majors/minors).**

****Warning: For a timely graduation in your program you must complete specialization courses while taking business core requirements. Required specialization courses may only be offered once per year. Refer to the College of Business Tentative Yearly Class Schedules to plan, www.cwu.edu/business/cbadvising**

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