

# ACCOUNTING COMPREHENSIVE MAJOR: PROFESSIONAL EMPHASIS

## Program Requirements

A minimum of 57 credits is required including 18 credits of Tool Courses, the 12-credit Accounting Nucleus:

Code	Title	Credits
<b>Tool Courses</b>		
ACC 201	Introduction to Financial Accounting	3
ACC 202	Introduction to Managerial Accounting	3
ECON 202	Microeconomics	3
Select one of the following:		3-4
MATH 140	College Algebra (GT-MA1)	
MATH 141	Precalculus (GT-MA1)	
MATH 151	Calculus I (GT-MA1)	
One of the following:		3
ECON 216	Statistics for Business and Economics	
MATH 213	Probability and Statistics (GT-MA1)	
One of the following:		3
BUAD 220	Spreadsheets and Analysis	
CS 120	Professional Computer Skills	
<b>Accounting Nucleus</b>		
ACC 301	Intermediate Financial Accounting I	3
ACC 302	Intermediate Financial Accounting II	3
ACC 320	Advanced Management Accounting	3
ACC 350	Income Tax	3
<b>Total Credits</b>		<b>30-31</b>

### And the following:

Code	Title	Credits
<b>Major Requirements</b>		
ACC 340	Accounting Information Systems	3
ACC 410	Auditing	3
ACC 450	Advanced Financial Accounting	3
ACC 498	Accounting Ethics	3
BUAD 210	Legal Environment of Business	3
BUAD 270	Principles of Marketing	3
BUAD 315	Advanced Business Law	3
BUAD 360	Managerial Finance	3
One of the following:		3
BUAD 333	Organizational Behavior	
BUAD 350	Human Resource Management	
<b>Total Credits</b>		<b>27</b>

## Capstone Course Requirement

ACC 498 Accounting Ethics will fulfill the capstone requirement for the Accounting Comprehensive Major: Professional Emphasis.

## Graduation Requirements

Undergraduate programs require a minimum of 120 semester credits for graduation. Of those 120 credits, 40 credits must be in upper-division courses (those marked 300 and above). Fifteen of these 40 upper-division credits must be earned in courses that are part of the standard or comprehensive major program being pursued.

Students are expected to review all graduation requirements, which can be found in the Western Undergraduate Catalog: Graduation Requirements (<https://catalog.western.edu/undergraduate/graduation-requirements/>).

Course	Title	Credits
<b>Year One</b>		
<b>Fall</b>		
BUAD 101	Business of Life	3
ENG 102	Writing and Rhetoric I (GT-CO1)	3
HWTR 100	First Year Seminar	1
MATH 140	College Algebra (GT-MA1)	3
Natural Science GE		3
Elective	Elective	3
<b>Credits</b>		<b>16</b>
<b>Spring</b>		
BUAD 220	Spreadsheets and Analysis	3
ECON 202	Microeconomics	3
ENG 103	Writing and Rhetoric II (GT-CO2)	3
Natural Science GE		3
Elective	Elective	3
<b>Credits</b>		<b>15</b>
<b>Year Two</b>		
<b>Fall</b>		
ACC 201	Introduction to Financial Accounting	3
ENG 103	Writing and Rhetoric II (GT-CO2)	3
ECON 216	Statistics for Business and Economics	3
Gen Ed	Arts & Humanities	3
Social Science GE		3
<b>Credits</b>		<b>15</b>
<b>Spring</b>		
ACC 202	Introduction to Managerial Accounting	3
Arts & Humanities GE		3
Natural Science GE		3
Social Science GE		3
Elective	Elective	3
<b>Credits</b>		<b>15</b>
<b>Year Three</b>		
<b>Fall</b>		
ACC 301	Intermediate Financial Accounting I	3
ACC 340	Accounting Information Systems	3
Arts & Humanities GE		3
BUAD 210	Legal Environment of Business	3
BUAD 360	Managerial Finance	3
<b>Credits</b>		<b>15</b>
<b>Spring</b>		
ACC 302	Intermediate Financial Accounting II	3
ACC 320	Advanced Management Accounting	3
BUAD 270	Principles of Marketing	3
BUAD 315	Advanced Business Law	3
Elective	Elective	3
<b>Credits</b>		<b>15</b>

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**Year Four**

**Fall**

ACC 350	Income Tax	3
ACC 410	Auditing	3
ACC 450	Advanced Financial Accounting	3
Elective	Elective	6
<b>Credits</b>		<b>15</b>

**Spring**

ACC 415	Information Technology Auditing	3
ACC 498	Accounting Ethics	3
BUAD 333	Organizational Behavior	3
Elective	Elective	6
<b>Credits</b>		<b>15</b>
<b>Total Credits</b>		<b>121</b>