

ACCOUNTING MAJOR: STANDARD PROGRAM

Program Requirements

All standard majors require a minor in a second discipline or a second major.

A minimum of 42 credits is required including 18 credits of Tool Courses and the 12-credit Accounting Nucleus:

Code	Title	Credits
Tool Courses		
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	
Accounting Nucleus		
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
Total Credits		30-31

And the following:

Code	Title	Credits
Major Requirements		
ACC 498	Accounting Ethics (Capstone)	3
BUAD 210	Foundations of Business Law	3
Select two of the following:		6
ACC 340	Accounting Information Systems	
ACC 410	Auditing	
ACC 450	Advanced Financial Accounting	
ACC 460	Advanced Income Tax	
Total Credits		12

Capstone Course Requirement

ACC 498 ACCOUNTING ETHICS will fulfill the capstone requirement for the Accounting Major: Standard Program.

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
Year One		
Fall		
BUAD 101	Business of Life	3
ENG 102	Writing and Rhetoric I (GT-CO1)	3
Gen Ed	Natural Sciences w/lab	4
HWTR 100	First Year Seminar	1
MATH 140	College Algebra (GT-MA1)	3
Credits		14
Spring		
BUAD 220	Spreadsheets and Analysis	3
ECON 202	Microeconomics	3
ENG 103	Writing and Rhetoric II (GT-CO2)	3
Gen Ed	Natural Sciences w/lab	4
Elective	Elective course	3
Credits		16
Year Two		
Fall		
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	6
Gen Ed	Social Sciences	3
Credits		18
Spring		
ACC 202	Introduction to Managerial Accounting	3
Elective	Minor course	3
Gen Ed	Arts & Humanities	3
Gen Ed	Natural Sciences	3
Gen Ed	Social Sciences	3
Credits		15
Year Three		
Fall		
ACC 301	Intermediate Financial Accounting I	3
ACC 340	Accounting Information Systems	3
BUAD 210	Foundations of Business Law	3
Elective	Accounting Elective	3
Elective	Minor course	3
Credits		15
Spring		
ACC 302	Intermediate Financial Accounting II	3
ACC 320	Advanced Management Accounting	3
Elective	Accounting Elective	3
Elective	Minor course	3
Elective	Minor course	3
Credits		15
Year Four		
Fall		
Elective	Elective course	6
Elective	Minor course	6
Elective	Elective OR Minor course	3
Credits		15
Spring		
ACC 498	Accounting Ethics	3

Elective	Elective course	12
Credits		15
Total Credits		123