Degree Requirements for the Bachelor of Business Administration (BBA) Degree with a Major in Accounting:

There are many career choices within the profession of accountancy. The four principal areas of employment are in industrial concerns, public practice, non-profit organizations, and governmental agencies.

Learning Objectives for the Accounting Concentration:

- Perform the systematic transformation of data into accounting information through the application of GAAP and income tax law;
- Describe the uses, qualities, and roles of accounting information;
- Explain the principles and importance of internal control systems to organizations;
- Apply current technology to the accounting process and the demand for information; and
- Evaluate accounting issues and related behavior in an ethical context, while reflecting an understanding of the public service nature of the accounting function.

Candidates for the Bachelor of Business Administration (BBA) degree with a major in Accounting must complete:

1. Requirements Common to all Washburn Bachelor Degrees

The student must meet the requirements common to all bachelor degrees established by the University.

These requirements include:

- freshmen and advanced composition requirements, the lifetime wellness requirement, the mathematics requirement, the Washburn Transformational Experience requirement, and
- general education requirements in the areas of Arts and Humanities (15 hours), Mathematics and Natural Sciences (12 hours), and Social Sciences (15 hours).

For a full description of these requirements, see Requirements Common to all Bachelor Degrees in the University Catalog.

2. Specific Degree Requirements

BBA candidates must complete 1) required correlate courses, 2) lower-division and upper-division core requirements, and 3) an additional 24 hours of upper-division accounting, business and/or economics coursework offered by the School of Business. Each of these courses must be taken on a graded basis, a grade of C or better must be earned.

- **Correlate Courses:** All correlates may be applied towards a general education group requirement. They include: MA140 Statistics, MA141 Applied Calculus I, CN150 Public Speaking and two of the following three: AN112 Cultural Anthropology, PY100 Principles of Psychology, and SO100 Introduction to Sociology.

Required Courses for BBA in Accounting

Correlate Courses (15 hours):
MA140 Statistics
MA141 Applied Calculus I
CN150 Public Speaking
Two of following three:
AN112 Cultural Anthropology
PY100 Principles of Psychology
SO100 Introduction to Sociology

Lower-Division Core (18 hours):
AC224 Financial Accounting
AC225 Managerial Accounting
BU250 Management Information Systems
EC200 Principles of Microeconomics
EC201 Principles of Macroeconomics
EC211 Statistics for Business and Economics

Upper-Division Core (18 hours):
BU315 Legal Environment of Business
BU342 Organization & Management
BU347 Production & Operations Management
BU360 Principles of Marketing
BU381 Business Finance
BU449 Strategic Management

Major-Specific Courses (24 hours):
AC321 Intermediate Financial Accounting I
AC322 Intermediate Financial Accounting II
AC325 Cost Accounting
AC330 Accounting Systems
AC423 Federal Income Taxation I
AC425 Auditing
Six hours of upper division AC/BU/EC

- **Core Courses:** The twelve School of Business core courses (see inset) must be completed by all candidates for the BBA degree. These courses include six lower-division courses and six upper-division courses for a total of 36 semester hours.
- **Major-Specific Courses:** BBA candidates must complete an additional 24 hours of upper-division coursework offered by the School of Business. For a major in Accounting, these hours must include AC321 Intermediate Financial Accounting I, AC322 Intermediate Financial Accounting II, AC325 Cost Accounting, AC330 Accounting Systems, AC423 Federal Income Taxation I, and AC425 Auditing.

Information for CPA Candidates

Board of Accountancy of the State of Kansas Rules and Regulations **The "concentration in accounting" as used in K.S.A. 1-302a(a) (1), required to qualify for admission to the certified public account examination shall be as follows:**	**Courses offered by Washburn University that fulfill board requirements**
1. Business and general education courses (Minimum 42 semester hours) including the following:	
Macro– and Micro-economics plus one upper division economics course.	EC200 Principles of Microeconomics EC201 Principles of Macroeconomics Any economics course numbered 300 or higher
Legal Aspects of Business or Business Law (at least two courses)	BU315 Legal Environment of Business BU416 Commercial Transactions BU417 Legal Business Associations
College Algebra or higher level math course	MA116 College Algebra MA141 Applied Calculus
Statistics and Probability Theory	MA140 Statistics EC211 Statistics for Economics and Business
Computer Systems and Applications	BU250 Management Information Systems
Finance	BU381 Business Finance
Management and Administration	BU342 Organization and Management BU346 Organizational Behavior BU449 Strategic Management
Marketing	BU360 Principles of Marketing
Production, Operations research, or applications of quantitative techniques to business problems.	BU347 Production and Operations Management
2. Written and Oral Communications (minimum 11 semester credit hours):	
Written Communications	EN101 Freshman Composition EN300 Advanced Composition EN208 Business and Technical Writing BU302 Business Communications Any other English composition course
Oral Communications	CN150 Public Speaking CN154 Forensics CN351 Business and Professional Speaking CN343 Forensics
3. Accounting Theory and Practice (minimum 30 semester credit hours):	
Financial Accounting (minimum one course)	AC224 Financial Accounting AC321 Intermediate Financial Accounting I AC322 Intermediate Financial Accounting II AC421 Advanced Financial Accounting AC427 Governmental and Institutional Accounting
Managerial Accounting (including one course beyond an introductory course)	AC225 Managerial Accounting AC325 Cost Accounting AC954 Managerial Accounting Analysis
Auditing (minimum one course)	AC425 Auditing AC428 Fraud Examination
Income Tax (minimum one course)	AC423 Federal Income Tax I AC424 Federal Income Tax II
Accounting Systems (beyond an introductory computer course)	AC330 Accounting Systems