### General Education Requirements (40 S.H. plus HPX)**

**Communication Skills (3 S.H.)**
- COM 160, 161, 162 or 163: 3

Has completed one Writing Intensive (W) course: Yes___ No___

**Humanities (15 S.H. minimum, including 3 of 7 fields: Communication, Fine and Applied Arts - only 1 studio course accepted toward minimum - Foreign Language, Humanistic Studies, Literature, Philosophy, Western History)**
- WRT 210W Managerial Writing: 3

**Social & Behavioral Sciences (12 S.H. minimum)**
- PSY 100 Introduction to Psychology: 3
- PS 104 World Govnmts, Economies & Cultures: 3
- ECO 100 & 101 Macro/Microeconomics: 3-3

**Natural Sciences & Mathematics (10 S.H. minimum)**
- MAT 118 or MAT 133 or MAT 135 or MAT 181: 3, or 4
- Lab Sci.: 2, 3, or 4
- Elective: 3

**Health Promotion and Exercise Sciences (2 S.H.)**
- HPX 177 Fitness for Life: 2

### BBA Core Requirements (30 S.H. +33 S.H. ACC. Requirements)

- ACC 201 Fin. Accounting*(MAT 098 or approp. test score): 3
- ACC 202 Managerial Acct.*(ACC 201, MIS 260, MAT 100 or basic knowledge of spread-sheet software, such as Excel): 3
- ACC 340 Business Law 1 or JLA 240 Com. Law: 3
- FIN 230 Business Statistics (MAT 100 or appropriate test score, MIS 260)*: 3
- FIN 310 Principles of Finance*(ACC 201, FIN 230 or a basic statistics course, ECO 100)*: 3
- MGT 250 Organ. Behavior*(PSY 100&W intensive course): 3
- MGT 345 Strategic Management*(Sr. Standing & GPA ≥ 2.3): 3
- MIS 260 Info. Systems Concepts: 3
- MKT 301 Principles of Marketing*(Soph. Standing): 3

### Accounting Requirements (27 S.H.)

- ACC 361 Cost Accounting*(ACC 202, MIS 260): 3
- ACC 403 Federal Taxation*(ACC 302): 3
- ACC 404 Advanced Taxation* (ACC 403): 3
- ACC 405 Auditing*(ACC 303): 3
- ACC 410 Fraud Examination* (ACC 405): 3

### Managerial Accounting Option (6 S.H.)-See Reverse Side for Listing of Courses

### III. Free Electives+(17 S.H.)

Note: At least 16 S.H. of the free electives must be non-business courses.

+Minimum of 122 Sem. Hrs. including HPX 177 for B.B.A.

*Prerequisites

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**General education requirements at Western total 42 semester hours. In some instances, work toward a major program partially fulfills general education requirements. The remaining general education requirements for this program are shown above.**

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5/06, 6/08, 6/09, 7/09, 6/12, 6/13
Accounting Major Program

Managerial Accounting Option

Completion of 6 S.H. in Management Accounting Option (CMA) as listed below.

FIN 320  Financial Management (FIN 230, 310 w/grade ≥ C, G.P.A. ≥ 2.3)  3 S.H.

Choose One of the following courses (3 Semester Hours):

ACC 411  Valuation of Closely Held Businesses
(Senior Standing in accounting or finance or equivalent)  3 S.H.
ACC 412  Valuation of Damages and Lost Profits
(Senior Standing in accounting or finance or equivalent)  3 S.H.
MGT 340  Total Quality Management (MGT 250)  3 S.H.
MIS 311  Business Models (FIN 230, MIS 260)  3 S.H.
MIS 405  Business Applications Using Microcomputers
(ACC 201 & Senior Standing, MIS 260)  3 S.H.

5/06, 6/08, 6/09, 7/09, 6/12, 6/13