Accounting B.B.A. Degree
Managerial Accounting Concentration

Accounting = Respect + Opportunity + Reward

Management Accounting
"A management accountant applies his or her professional knowledge and skill in the preparation and presentation of financial and other decision oriented information in such a way as to assist management in the formulation of policies and in the planning and control of the operation of the undertaking". Management accountants therefore are seen as the "value-creators" amongst the accountants. They are much more interested in forward looking and taking decisions that will affect the future of the organization, than in the historical recording and compliance (score keeping) aspects of the profession. Management accounting knowledge and experience can therefore be obtained from varied fields and functions within an organization, such as information management, treasury, efficiency auditing, marketing, valuation, pricing, logistics, etc. - Institute of Certified Management Accountants (ICMA)

Accounting at EKU
The accounting program at EKU is designed to provide students with the solid educational foundation that employers expect of today's graduates. This foundation not only includes the technical accounting knowledge necessary to successfully pass the various professional examinations, but also includes a strong general business background that allows accounting professionals to move quickly into upper management positions or become business entrepreneurs themselves.

Career Paths
Accounting has long been one of the most respected and trusted professions. Demand for accounting graduates and starting salaries in accounting have consistently been among the highest for new college graduates. Nationally, eighty percent of accounting graduates end up in management accounting positions. The accounting degree with the Managerial Accounting Concentration opens the door to professional possibilities in business and industry and can lead to: Certified Management Accountant (CMA), Certified Internal Auditor (CIA), among others.

For More Information
Department of Accounting, Finance and Information Systems
108 Business & Technology Center
Eastern Kentucky University
521 Lancaster Avenue
Richmond, KY 40475-3102
859-622-1087
http://accounting.eku.edu

Accounting Related Websites:
http://aicpa.org  http://imanet.org
http://nacva.com  http://acfei.com
http://roberthalf.com  http://accountemps.com
### Suggested Curriculum Guide for Managerial Accounting Concentration

#### Freshman (1st Semester) 16 hrs

- **BTO 100** Orientation
- **E-2 MAT 112** or **211** College Algebra or Calculus
- **E-5B PSY 200** or **SOC 131** Intro PSY or Intro SOC
- **E-1A** ENG 101
- **Wellness** (BIO 310, HEA 285, NFA 201, or PHE 180)
- **CI S 212 or INF 104** Intro to CIS or Computer Literacy

**Freshman (2nd Semester) 15 hrs**

- **QMB 200** Business Statistics
- **E-1B** ENG 102
- **E-4A** Biological or **E4B** Physical Lab Science
- **E-3A** Arts
- **E-5A** Historical Perspective

#### Sophomore (1st Semester) 15 hrs

- **ACC 201** Introduction to Financial Accounting
- **ECO 230** Principles of Economics I
- **E-4A** Biological or **E4B** Physical Lab Science
- **E-3B** Humanities
- **E-6 Diversity**

**Sophomore (2nd Semester) 15 hrs**

- **ACC 202** Introduction to Managerial Accounting
- **ACC 251** Introduction to Accounting Systems
- **GBU 204** Legal and Ethical Environments of Business
- **E-1C** Oral Communication
- **E6 Diversity**

#### Junior (1st Semester) 15 hrs

- **ACC 301** Principles of Accounting Intermediate
- **ACC 327** Cost Accounting
- **CCT 300W** Managerial Reports
- **CI S 300** Management Information Systems
- **MGT 300** Principles of Management
- **BTS 300** Professional Skills Seminar (0 credit)

**Junior (2nd Semester) 15 hrs**

- **ACC 302** Principles of Accounting Intermediate II
- **ECO 231** Principles of Economics II
- **FIN 300** Business Finance I
- **MKT 300** Principles of Marketing
- **AEM 202** Introduction to Quality

#### Senior (1st Semester) 15 hrs

- **ACC Elective** (3 hrs)
- **ACC 349** Applied Learning in Accounting
- **MGT 370** Operations Management
- **AEM 308** Methods of Lean Operations
- **Free Elective** (Non-Business 3 hrs)

**Senior (2nd Semester) 14 hrs**

- **ACC 441** Auditing I
- **ACC 527** Advanced Management Accounting Seminar
- **Concentration Elective** (3 hrs from list below)
- **GBU 480** Business Strategy
- **Free Elective** (Non-Business 2 hrs)
- **BTS 400** College to Careers Seminar (0 credit)*

*Course must be taken in semester indicated.

### University Graduation Requirements

- **General Education** ................................................................. 36 hrs
- **Orientation Course** (BTO 100; waived for transfers with 30+ hrs.) ................................................................. 1 hr
- **Wellness** ............................................................................. 3 hrs
- **Total Hours University Graduation Requirements** ......................................................................................... 40 hrs

**College Requirements:**  
- BTS 300 (CR only, no hours) and BTS 400 (CR only, no hours).

**Core Courses:**

- **Pre-Business Core** ......................................................................................................................... 12 hrs
  - ACC 201, 202, GBU 204, QMB 200
- **Business Core** ................................................................................................................................. 21 hrs
  - CCT 300W, CI S 300, FIN 300, MGT 300, MGT 370, MKT 300, GBU 480
- **Major Core** ....................................................................................................................................... 15 hrs
  - ACC 251, ACC 301, ACC 302, ACC 327, and ACC 441.
- **Management Accounting Concentration** ......................................................................................... 18 hrs
  - Fifteen hours: AEM 202, AEM 308, ACC 349 (maximum of three hours toward concentration requirements), 523, and 527. Three hours from ACC 322 or 322S, ACC 490, 501, 521, 523, 525, 590, AEM 332, AEM 506, CI S 335, 430, FIN 301, 330, 410, MGT 375, MGT 430 or other upper-level course approved by advisor.
- **Supporting Course Requirements** .................................................................................................... 9 hrs
  - MAT 112/211 (counted in GE Element 2)
  - CI S 212 or INF 104
  - PSY 200/200W or SOC 131 (counted in GE Element 5B)
  - ECO 230 & 231
- **Free Electives (Non-Business)** .......................................................................................................... 5 hrs

**Total Curriculum Requirements** ....................................................................................................... **120 hrs**