

# ACCOUNTING, BS

**Degree:** Bachelor of Science (BS)

**Major:** Accounting

## Program Overview

The accounting profession demands a high degree of technical training, similar to the professions of architecture, law, engineering and medicine, and a broad knowledge of the fundamentals of economics and business with a commitment to public well-being. Career opportunities in accounting include the public, corporate, government, nonprofit and healthcare sectors. The undergraduate program in accountancy is designed to prepare students for entrance into these careers and to provide a foundation for the examination to become a CPA or to achieve other professional certifications. Each state Board of Accountancy has its own eligibility requirements for taking the CPA exam. Students pursuing a BS in Accounting should consult the Board of Accountancy website for the state in which they plan to sit for the CPA examination in order to determine specific course requirements.

## Learning Outcomes

- Students possess information literacy regarding accounting principles, techniques, tools and analysis.
- Students comprehend accountancy as a learned profession.
- Students communicate clearly.

## Practicum Program

The practicum program is a planned, structured, supervised workplace experience at an approved "site" organization. The practicum is an experiential learning arrangement between the student, the employer and the practicum adviser in conjunction with the Office of Post-Graduate Planning and Experiential Education. Employers provide appropriate supervision and work-related learning while the practicum adviser guides and evaluates the student's experience. The primary goal of this active learning experience is the intellectual, personal and professional growth of the student in an area related to the student's academic goals. The practicum should provide the student with new skills, insights and experiences that are transferable to the academic setting.

Students apply to the Office of Post-Graduate Planning and Experiential Education in the semester preceding the work assignment and may participate in up to two practicums. All practicums developed through the Office of Post-Graduate Planning and Experiential Education must be taken for transcript notation, and students must have a faculty member serve as a practicum advisor. If a student elects to work in an internship/practicum without enrolling in the course for academic notation, he or she will not have the benefits of full-time student status. Additionally, he or she will not represent the practicum program in any official capacity.

## Undergraduate Policies

For undergraduate policies and procedures, please review the Office of Undergraduate Studies section of the General Bulletin.

## Accelerated Master's Programs

Undergraduate students may participate in accelerated programs toward graduate or professional degrees. For more information and details of the policies and procedures related to accelerated studies, please visit the Office of Undergraduate Studies section of the General Bulletin.

## Early Admission to the Integrated Study Program in Accountancy

Each year, approximately 10 to 15 exceptionally well-qualified high school seniors who plan to pursue careers in accountancy will be offered Early Admission to the Integrated Study Program in Accountancy at Case Western Reserve University. Early admits receive a conditional commitment of admission to the Weatherhead School of Management Master of Accountancy program and a scholarship package covering a minimum of 50% of an academic year's tuition cost to be honored when students formally enroll as a graduate student. Students are required to maintain a minimum undergraduate GPA of 3.2 overall and in accountancy courses. Those who achieve higher grade point averages may be eligible for greater scholarship amounts.

## Program Requirements

Students seeking to complete this major and degree program must meet the general requirements for bachelor's degrees and the general requirements of the Weatherhead School of Management. Students completing this program as a secondary major while completing another undergraduate degree program do not need to satisfy the latter set of requirements.

As part of the sequence of courses leading to the BS in Accounting offered through Weatherhead, students take required and elective courses in related fields of banking and finance, economics, marketing, organizational behavior and operations.

## General Education Requirements

Code	Title	Hours
<b>SAGES Requirements</b>		
First Seminar		4
Two University Seminars		6
Departmental Seminars - taken as MGMT 395, see Core Requirements		
Senior Capstone †		3-6
<b>Breadth Requirements</b>		
Mathematical Sciences Part 1		4
MATH 125	Math and Calculus Applications for Life, Managerial, and Social Sci I	
	or MATH 121 Calculus for Science and Engineering I	
Mathematical Sciences Part 2		3-4
DESN 210	Introduction to Programming for Business Applications	
	or CSDS 132 Programming in Java	
	or ENGR 131 Elementary Computer Programming	
	or MATH 122 Calculus for Science and Engineering II	
	or MATH 126 Math and Calculus Applications for Life, Managerial, and Social Sci II	
Two Natural Sciences Courses		6-8
Two Arts & Humanities Courses		6-8

Two Social Sciences Courses	6
<b>Total Hours</b>	<b>38-46</b>

## Degree Requirements

Code	Title	Hours
<b>Principles Requirements</b>		
ACCT 100	Foundations of Accounting I	3
ACCT 200	Foundations of Accounting II	3
ECON 102	Principles of Microeconomics	3
ECON 103	Principles of Macroeconomics	3
OPRE 207	Statistics for Business and Management Science I	3
<b>Core Requirements</b>		
BAFI 355	Corporate Finance	3
MGMT 201	Contemporary Business and Communication	3
MKMR 201	Marketing Management	3
OPRE 301	Operations Research and Supply Chain Management	3
ORBH 250	Leading People (LEAD I)	3
MGMT 395	Advanced Seminar *	3
<b>Open Electives</b>		
Electives		19-27
<b>Total Hours</b>		<b>52-60</b>

## Major Requirements

Students who desire a *Secondary Major* in Accounting should consult with a Weatherhead academic advisor.

Code	Title	Hours
ACCT 106	Spreadsheet Basics for Business and Non-Business Majors	1
ACCT 300	Corporate Reporting I	3
ACCT 301	Corporate Reporting II	3
ACCT 305	Income Tax: Concepts, Skills, Planning	3
ACCT 306	Accounting Information Systems	3
ACCT 307	Applied Management Accounting	3
ACCT 307L	Technology Lab for Management Accounting	1
ACCT 314	Attestation and Assurance Services	3
BLAW 331	Legal Environment of Management	3
<b>Total Hours</b>		<b>23</b>

### Total Credit Hours for Degree: 122

‡ *Students must complete one university-approved SAGES Senior Capstone. It is not required that students complete a Weatherhead-specific capstone. Most students choose to take MGMT 398 Action Learning, although a second option within Weatherhead is MGMT 397 Undergraduate Research Project.*

\* *Students must complete three one-credit-hour MGMT 395 offerings each of a different topic.*

Students pursuing the BS in Accounting are advised to take the two introductory classes, ACCT 100 Foundations of Accounting I and ACCT 200 Foundations of Accounting II, and ACCT 106 Spreadsheet Basics for Business and Non-Business Majors, as early as possible. In

addition, students are advised to take MGMT 201 as early as possible and ORBH 250 Leading People (LEAD I) in the second year.

Twelve credit hours of accounting coursework taken at another accredited institution may be considered for transfer toward the BS in Accounting, although transfer credit for courses must be approved by the Accountancy Department. Each student is required to consult with an advisor in the Office of Undergraduate and Integrated Study Programs at Weatherhead.

## Sample Plan of Study

### First Year

Fall		Hours
SAGES First Seminar		4
MATH 125	Math and Calculus Applications for Life, Managerial, and Social Sci I	4
ACCT 100	Foundations of Accounting I	3
ACCT 106	Spreadsheet Basics for Business and Non-Business Majors	1
PHED (Physical Education)		
ECON 102	Principles of Microeconomics	3
<b>Hours</b>		<b>15</b>

### Spring

SAGES University Seminar		3
ACCT 200	Foundations of Accounting II	3
ECON 103	Principles of Macroeconomics	3
MGMT 201	Contemporary Business and Communication	3
Arts & Humanities		3
PHED (Physical Education)		
<b>Hours</b>		<b>15</b>

### Second Year

Fall		Hours
SAGES University Seminar		3
ACCT 300	Corporate Reporting I	3
OPRE 207	Statistics for Business and Management Science I	3
ORBH 250	Leading People (LEAD I)	3
Social Sciences		3
<b>Hours</b>		<b>15</b>

### Spring

ACCT 301	Corporate Reporting II	3
BAFI 355	Corporate Finance	3
DESN 210	Introduction to Programming for Business Applications	3
Arts & Humanities		3
Elective		3
<b>Hours</b>		<b>15</b>

### Third Year

Fall		Hours
ACCT 305	Income Tax: Concepts, Skills, Planning	3
OPRE 301	Operations Research and Supply Chain Management	3
MGMT 395	Advanced Seminar	1

Natural Sciences		3
Elective		3
Elective		3
<b>Hours</b>		<b>16</b>
<b>Spring</b>		
ACCT 314	Attestation and Assurance Services	3
BLAW 331	Legal Environment of Management	3
MKMR 201	Marketing Management	3
MGMT 395	Advanced Seminar	1
Social Sciences		3
Elective		3
<b>Hours</b>		<b>16</b>
<b>Fourth Year</b>		
<b>Fall</b>		
ACCT 306	Accounting Information Systems	3
MGMT 395	Advanced Seminar	1
Natural Sciences		3
Elective		3
Elective		3
Elective		3
<b>Hours</b>		<b>16</b>
<b>Spring</b>		
ACCT 307	Applied Management Accounting	3
ACCT 307L	Technology Lab for Management Accounting	1
MGMT 398	Action Learning	6
Elective		3
<b>Hours</b>		<b>13</b>
<b>Total Hours</b>		<b>121</b>