

## B.B.A. Professional Accounting Concentration

2023-24

### WEBSITE

<https://swau.edu/academics/accounting/>

### DEPARTMENT PERSONNEL

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Business Administration*

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#### *Faculty*

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### LOCATION

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This degree goes beyond the traditional accounting BBA. This degree is for those that want to pursue becoming a Certified Public Accountant (CPA). The CPA license adds a great deal of value to a standard accounting degree. According to Department of Labor statistics, a CPA earns on average 10-15% more than an unlicensed accountant per year. To sit for the CPA exam in the state of Texas, candidates must have at least 150 hours of college credit (undergraduate or graduate work) that includes 30 hours of upper-division accounting, 24 hours of related business classes, 2 research components, and business communication course. The proposed program adds enough credits to the current accounting emphasis for a student to be able to sit for the exam upon graduation.

### Job Market

Accounting majors will find jobs such as auditor, controller, cost estimator, accounting clerk, accounting analyst, financial analyst, accounting manager, asset manager, and budget analyst to name a few. Individuals can work in fields such as the corporate accounting or the federal tax industry. Some of our graduates choose to continue their education in graduate school resulting in successful careers in many of these fields at an even higher level.

### Job Outlook

The Center on Education and the Workforce (2022) reported that Accounting is a popular undergraduate degree that can lead to high earnings. According to the U.S. Bureau of Labor Statistics, between the years 2021 and 2031 there will be an increase of about 81,800 (6%) jobs for accountants and auditors, just as fast as the average for all occupations. Financial analysts will find about 31,900 jobs between 2021-2031(9% growth).

### Earnings

Earnings potential for graduates with accounting degrees vary widely depending on many factors including the geographic location, the industry you choose, position, skills and experience. According to the U.S. Bureau of Labor Statistics (2021), the median annual income of tax examiners and collectors, and revenue agents is \$56,780 while accountants and auditors earn an annual median salary of \$77,250. The median annual income for financial managers is \$131,710.



Business Core Courses  
Required of all BBA students.

\***BUAD 202** is required of all Freshman BBA majors. Junior level transfer students may substitute a business elective for this class with approval from their advisor. Southwestern students who are changing from another major to a BBA are also required to take **BUAD 202** unless their advisor recommends an alternative.

Item #	Title	Credits
ACCT 211	Accounting Principles I	3
ACCT 212	Accounting Principles II	3
BUAD 202	Introduction to Contemporary Business	3
BUAD 211	Profiles of Entrepreneurship	3
BUAD 270	Management Information Systems	3
BUAD 275	Introduction to Data Analytics	3
BUAD 301	Principles of Management	3
BUAD 311	Business Law	3
BUAD 460	Ethics and Business Social Responsibility	3
BUAD 466	Production and Operations Management	3
BUAD 472	Business Policies and Strategies	3
ECON 211	Macroeconomics	3
ECON 212	Microeconomics	3
FNCE 321	Business Finance	3
IBUS 319	International Business	3
MKTG 343	Principles of Marketing	3
	Sub-Total Credits	48

Accounting Concentration

Required Business Electives (BUAD, IBUS, FNCE, ECON, MKTG)

Total Credits: 24 Consult with academic advisor.		
Item #	Title	Credits
ACCT 315	Intermediate Accounting I	4
ACCT 316	Intermediate Accounting II	4
ACCT 317	Cost Accounting	3
ACCT 319	Fund Accounting	3
ACCT 412	Auditing	3
ACCT 415	Advanced Accounting	3
ACCT 417	Accounting Information Systems	3
ACCT 418	Federal Income Taxes	4
ACCT 492	Accounting Internship	3-8
BUAD 317	Business Communication	3
	Sub-Total Credits	57

Cognate Requirements The <b>General Education speech requirement</b> is satisfied through <b>BUAD 317</b> which is completed in the degree section of this major.		
Item #	Title	Credits
CSIS 106	Comprehensive Spreadsheets	3
MATH 141	Introduction to Probability and Statistics	3
	Sub-Total Credits	6

Sample 5 Year Curriculum

General Education Requirements  
To view general education requirements for this major please visit: <https://catalog.swau.edu/core-curriculum-for-a-bachelors-degree>

First Year First Semester			First Year Second Semester		
Item #	Title	Credits	Item #	Title	Credits
ACCT 211	Accounting Principles I	3	ACCT 212	Accounting Principles II	3
BUAD 202	Introduction to Contemporary Business	3	CSIS 106	Comprehensive Spreadsheets	3
ENGL 121	Freshman Composition	3		Fine Arts GE Requirement	3
KINT 112	Whole-Person Wellness	2		History GE Requirement	3
MATH 141	Introduction to Probability and Statistics	3		Religion GE Requirement	3
	Sub-Total Credits	14		Sub-Total Credits	15
Second Year First Semester			Second Year Second Semester		
Item #	Title	Credits	Item #	Title	Credits
ACCT 315	Intermediate Accounting I	4	ACCT 316	Intermediate Accounting II	4
BUAD 270	Management Information Systems	3	BUAD 211	Profiles of Entrepreneurship	3
ECON 211	Macroeconomics	3	BUAD 275	Introduction to Data Analytics	3
ENGL 220	Research Writing	3	ECON 212	Microeconomics	3
	History GE Requirement	3		Religion GE Requirement	3
	Kinesiology GE Requirement	1		Sub-Total Credits	16
	Sub-Total Credits	17			
Third Year First Semester			Third Year Second Semester		
Item #	Title	Credits	Item #	Title	Credits
BUAD 301	Principles of Management	3	BUAD 311	Business Law	3
FNCE 321	Business Finance	3	BUAD 317	Business Communication	3
MKTG 343	Principles of Marketing	3		ACCT Electives upper division	3
	Life and Physical Science GE Requirement	4		Life and Physical Science GE Requirement	4
	ACCT Electives upper division	3		Religion GE Requirement	3
	Sub-Total Credits	16		Sub-Total Credits	16
Fourth Year First Semester			Fourth Year Second Semester		
Item #	Title	Credits	Item #	Title	Credits
BUAD 460	Ethics and Business Social Responsibility	3	BUAD 472	Business Policies and Strategies	3
IBUS 319	International Business	3		ACCT Electives upper division	3
	ACCT Electives upper division	3		ACCT Electives upper division	3
	ACCT Electives upper division	3		Literature GE Requirement	3
	BUAD 466 or ECON 401	3		Religion GE Requirement	3
	Kinesiology GE Requirement	1		Sub-Total Credits	15
	Sub-Total Credits	16			

Fifth Year First Semester

Item #	Title	Credits
	Accounting and Business Electives (CPA program)	3-0
	Accounting and Business Electives (CPA program)	3-0
	Accounting and Business Electives (CPA program)	3-0
	Accounting and Business Electives (CPA program)	3-0
	Accounting and Business Electives (CPA program)	3-0
	Sub-Total Credits	15

Fifth Year Second Semester

Item #	Title	Credits
	Accounting and Business Electives (CPA program)	3-0
	Accounting and Business Electives (CPA program)	3-0
	Accounting and Business Electives (CPA program)	3-0
	Accounting and Business Electives (CPA program)	3-0
	Accounting and Business Electives (CPA program)	3-0
	Sub-Total Credits	15