

B.B.A. Professional Accounting

2020-21

WEBSITE

<https://www.swau.edu/business>

DEPARTMENT PERSONNEL

*AdventHealth Endowed Chair of
Business Administration*
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Faculty

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The Bachelor of Business Administrations degree (BBA) with a concentration in Professional Accounting is one of many BBA's offered by the Southwestern Adventist University's Department of Business. The goal of the Business Department is to prepare the student for a career in business, guiding them in obtaining the abilities needed to succeed in their chosen area. The student will develop competencies in integrity, research, and critical thinking, communications, leadership, & professional skills through classroom instruction and activities, projects, case studies, interaction with professionals from the community, and other methods. 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 Online College Labor Market Report (2014) reported that the accountant or auditor is the most in-demand business and financial operations occupation. According to the U.S. Bureau of Labor Statistics, between the years 2018 and 2028 there will be an increase of about 90,700 (6%) jobs for accountants and auditors, just as fast as the average for all occupations. Financial specialists will find about 19,100 jobs between 2018-2028 and there will be a need for an additional 5,100 in the same period.

Earnings

Earnings potential for graduates with accounting degrees varies widely depending on many factors including the geographic location, the industry

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you choose, position, skills, and experience. According to the U.S. Bureau of Labor Statistics (April 2018), the median annual income of tax examiners and collectors, and revenue agents is \$54,440 while accountants and auditors earn an annual median salary of \$70,500. The median annual income for financial managers is \$127,990.

A bachelor's degree qualifies an individual for most entry-level positions. However, a graduate degree will significantly increase the potential of obtaining many positions as well as earning potential.

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 or ECON 401	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 **General Education speech requirement** is satisfied through **BUAD 317** 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	BUAD 211	Profiles of Entrepreneurship	3
ENGL 121	Freshman Composition	3	ENGL 220	Research Writing	3
	History GE Curriculum Guide	3		History GE Curriculum Guide	3
UNIV 111	Wellness for Life	2		Religion GE Curriculum Guide	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	ECON 212	Microeconomics	3
ACCT 412	Auditing	3	ACCT 316	Intermediate Accounting II	4
ECON 211	Macroeconomics	3		Fine Arts GE Curriculum Guide	3
	Life and Physical Science GE Curriculum Guide	4		Kinesiology GE Curriculum Guide	1
MATH 141	Introduction to Probability and Statistics	3		Life and Physical Science GE Curriculum Guide	4
	Sub-Total Credits	17		Sub-Total Credits	15
Third Year First Semester			Third Year Second Semester		
Item #	Title	Credits	Item #	Title	Credits
BUAD 270	Management Information Systems	3	ACCT 319	Fund Accounting	3
BUAD 301	Principles of Management	3	ACCT 417	Accounting Information Systems	3
	Business Elective	3	BUAD 311	Business Law	3
FNCE 321	Business Finance	3	BUAD 317	Business Communication	3
	Kinesiology GE Curriculum Guide	1		Religion GE Curriculum Guide	3
	Literature GE Curriculum Guide	3		Sub-Total Credits	15
	Sub-Total Credits	16			
Fourth Year First Semester			Fourth Year Second Semester		
Item #	Title	Credits	Item #	Title	Credits
ACCT 317	Cost Accounting	3	ACCT 319	Fund Accounting	3
	Business Elective	3	ACCT 418	Federal Income Taxes	4
IBUS 319	International Business	3	BUAD 472	Business Policies and Strategies	3
MKTG 343	Principles of Marketing	3		Business Elective	3
	Religion GE Curriculum Guide	3	CSIS 106	Comprehensive Spreadsheets	3
	Sub-Total Credits	15		Sub-Total Credits	16
Fifth Year First Semester			Fifth Year Second Semester		
Item #	Title	Credits	Item #	Title	Credits
ACCT 415	Advanced Accounting	3		Business Elective	3
ACCT 492	Accounting Internship	3-8		Business Elective	3
BUAD 460	Ethics and Business Social Responsibility	3		Business Elective	3
BUAD 466	Production and Operations Management	3		Business Elective	3
	Business Elective	3		Religion GE Curriculum Guide	3
	Sub-Total Credits	15-20		Sub-Total Credits	15