

Minor Requirements0 hours
No minor is required.

University Elective Courses2-5 hours

Program Total124 hours

Note:

**This course satisfies both a general education and a major requirement.*

All 200-level core courses listed above must be completed prior to admission to the College of Business.

†Foreign language credits may be used to satisfy general education requirements I.3 and IV.1. Students who have learned English as a second language or who can demonstrate proficiency (through testing) in any foreign language may have minimum requirements of French, German, Japanese or Spanish waived.

‡All 300-level core courses listed above must be completed before enrollment in MGMT490 Business Policy.

DEPARTMENT OF ACCOUNTING AND FINANCE

Campus Address: 406 Gary M. Owen Building

Internet: www.acffin.emich.edu

Telephone: 734.487.3320

E-mail: susan.kattelus@emich.edu

See pages 244, 275, 286 and 308 for course descriptions.

The Department of Accounting and Finance prepares students for professional careers related to the fields of accounting, accounting information systems and finance. Within each of these major areas, students can develop their expertise in a variety of areas including financial accounting, managerial accounting, accounting information systems, auditing, taxation, governmental and nonprofit finance and banking.

The department's honor society, Beta Alpha Psi, is a national scholastic and professional fraternity for Accounting and Finance students and professionals. The primary objective of the fraternity is to encourage and give recognition to scholastic and professional excellence in the financial information field. This includes promoting the study and practice of accounting, finance and information systems; providing opportunities for self-development, service and association among members and practicing professionals; and encouraging a sense of ethical, social and public responsibility. For more information, see the department Web site at www.acffin.emich.edu.

BACHELOR'S-MASTER'S DEGREE IN ACCOUNTING (B.B.A.-M.S.A.)

Accounting (ACC)

Accounting Information Systems Track (AIS)

CPA candidates must have completed 150 hours of education before being admitted as members of the American Institute of Certified Public Accountants and to be licensed in most states.

Admission Requirements

Following are the minimal standards for admission to the combined B.B.A. and M.S.A. degree program in accounting. Generally, each item should be satisfied, though the candidate's overall record is considered. Transfer credits and grades will be evaluated in terms of Eastern Michigan University equivalency.

Initial admission is dependent on:

1. completion of 90 hours of undergraduate course work including College of Business requirements, General Education Requirements and ACC340 Intermediate Accounting;
2. a cumulative GPA of 3.0 on a 4.0 scale;
3. the candidate's written statement of personal goals; and
4. an interview with the program adviser.

Admission to the graduate level requires:

1. completion of 120 hours of undergraduate course work including course content Noted under initial admission above and the undergraduate components (i.e., required and restricted electives);
2. a GMAT score of 500 (must be taken during the fourth year, so that the candidate's score is received before admission to the fifth year); and
3. completed application and payment of fee to the Graduate School.

If the candidate is an accounting undergraduate from another four-year accredited school and plans to complete the graduate-level program at EMU, he/she must meet the minimum requirements set for graduate-level admission noted above, in addition to the bachelor's degree. The candidate is encouraged to apply to EMU at the beginning of his/her senior year and take the Graduate Management Admission Test (GMAT) during that same year.

To inquire about the specific requirements and to develop the program of study, contact:

Director of Graduate Business Programs

401 Gary M. Owen Building

Eastern Michigan University

Ypsilanti, MI 48197

734.487.4444

ACCOUNTING MAJOR (ACC)

Students majoring in accounting develop competencies necessary for professional careers in:

Public Accounting, which leads to a career as a Certified Public Accountant (CPA). Public accounting firms provide a variety of professional services to their clients, such as audit, tax management, advisory and personal financial planning.

Controllership and Financial Management in Industry, which leads to careers as Certified Management Accountants (CMA). Managerial accountants perform tasks within a business, such as strategic cost management, performance measurement, budget analysis and internal and operational auditing. The strategic managerial accountant generates and interprets operating and financial data that help management make decisions.

Internal Auditing, which leads to careers as Certified Internal Auditors (CIA). Internal auditors are engaged within large corporations to provide independent objective assurance and consulting activities designed to add value and improve an organization's operations.

Public and Nonprofit Sector Accounting, which leads to careers as Certified Government Financial Managers (CGFM). Government accountants work in federal, state and local governmental entities to provide information and accountability to taxpayers and other resource providers. Accountants in nonprofit organizations provide similar information to donors, grantors and other resource providers.

Through an optional internship program, students with good academic records have an opportunity to work in public accounting or industry. These paid (at market wages) internships provide education, exposure to professionals and opportunities to network.