The Accounting, BSBA is intended for students wanting to enter the accounting profession in the private and public sectors, such as government, internal auditing, and managerial accounting. It is not intended to prepare students for professional certification as a certified public accountant. However, the BSBA does provide a strong foundation for pursuing professional certification. If professional certification as a certified public accountant is desired, students will need to pursue the MSA degree program after completing the BSBA.

As a transfer student, it is important to contact the College of Business Advising, cobadvising@ecu.edu, as soon as possible.

To declare Accounting as a major, students must have

- completed a minimum of 45 hours
- a cumulative GPA of 2.5 on 4.0 scale
- Completed of the declaration courses listed or equivalent course work with a minimum grade of C- in each and 2.5 GPA over the eight courses: ACCT 2401, ACCT 2521, ECON 2113, ECON 2133, FINA 2244, MATH 1065, MATH 2228/2283, and MIS 2223

Once enrolled at ECU, a student will be limited to a maximum of two attempts per declaration course.

An example of how to plan your first 2 years of the traditional 4 years of study is included at the end of this document. However, depending on when you transfer and how many recommended courses you take at the community college, it may take longer than 4 years to complete any degree at ECU.

### Recommended courses to take at a NCCCS community college:

<table>
<thead>
<tr>
<th>ACC 120</th>
<th>COM 231</th>
<th>ECO 251</th>
<th>MAT 152</th>
<th>PSY 150</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 121</td>
<td>ECO 252</td>
<td>MAT 171</td>
<td></td>
<td>(or SOC 210)</td>
</tr>
<tr>
<td></td>
<td>ENG 111</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>BUS 115</td>
<td>ENG 112</td>
<td>HEA 110</td>
<td>PHI 240</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- Other courses to complete an AA or AS are student’s choice; no other current department recommendations. Other equivalent courses are listed in the degree requirements.

- Completion of an approved NCCCS AA or AS waives the General Education requirement. For more information about the waiver, [click here](#).

- For more information about General Education Core Requirements at ECU, and a list of specific course options, [click here](#).

- You do not have to complete all NCCCS equivalents or recommended courses before transferring. However, taking minimal recommendations may prolong your time to degree at ECU.
Degree Requirements
General Education Core Requirements

40 semester hours credit required; completion of an approved NCCCS AA or AS waives this requirement.

<table>
<thead>
<tr>
<th>Competency</th>
<th>Semester Hour Credits Required</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Written Communication</td>
<td>6</td>
<td>ENG 111 and ENG 112 should be taken at the community college to satisfy this competency.</td>
</tr>
<tr>
<td>Humanities &amp; Fine Arts</td>
<td>9</td>
<td>At least one class should be labeled as Humanities (HU) and one should be labeled as Fine Arts (FA).</td>
</tr>
<tr>
<td>Social Sciences</td>
<td>9</td>
<td>NCCCS HIS courses are not considered a social science at ECU.</td>
</tr>
<tr>
<td>Natural Sciences</td>
<td>7</td>
<td>One course must include a lab.</td>
</tr>
<tr>
<td>Mathematics</td>
<td>3</td>
<td>Choose MAT 171.</td>
</tr>
<tr>
<td>Health Promotion and Health-Related Physical Activity</td>
<td>3</td>
<td>HEA 110 should be taken at the community college to satisfy this competency.</td>
</tr>
</tbody>
</table>

General Education Requirements
Complete 40 semester hour credits.
For more information, click here.

As part of the General Education Core presented on page one, students should specifically take the following courses:

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>COMM 2020</td>
<td></td>
</tr>
<tr>
<td>COMM 2410</td>
<td></td>
</tr>
<tr>
<td>ECON 2113</td>
<td></td>
</tr>
<tr>
<td>ECON 2133</td>
<td></td>
</tr>
<tr>
<td>MATH 1065</td>
<td>(or higher)</td>
</tr>
<tr>
<td>MATH 2228</td>
<td>or MATH 2283</td>
</tr>
<tr>
<td>PHIL 1175</td>
<td>or PHIL 2274 or PHIL 2275</td>
</tr>
<tr>
<td>PSYC 1000</td>
<td>or SOCI 2110</td>
</tr>
</tbody>
</table>

This course will not be completed before enrolling at ECU.

Cognates
Complete 3 hours.

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>ENGL 3880</td>
<td></td>
</tr>
</tbody>
</table>

Business Core Courses
Complete 36 hours.
Courses do not have to be completed before entering ECU, though not completing NCCCS equivalents may add time to your degree.

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 2401</td>
<td>Financial Accounting</td>
</tr>
<tr>
<td>ACCT 2521</td>
<td>Managerial Accounting</td>
</tr>
<tr>
<td>FINA 2244</td>
<td>Legal Environment of Business</td>
</tr>
<tr>
<td>FINA 3724</td>
<td>Financial Management</td>
</tr>
<tr>
<td>MGMT 3202</td>
<td>Fundamentals of Management</td>
</tr>
<tr>
<td>MGMT 4842</td>
<td>Strategic Management</td>
</tr>
<tr>
<td>MIS 2223</td>
<td>Introduction to Computers</td>
</tr>
<tr>
<td>MIS 3063</td>
<td>Introduction to Management Information Systems</td>
</tr>
<tr>
<td>MKTG 3832</td>
<td>Marketing Management</td>
</tr>
<tr>
<td>OMG 3123</td>
<td>Operations and Supply Chain Management</td>
</tr>
<tr>
<td>OMG 3223</td>
<td>Business Decision Modeling</td>
</tr>
</tbody>
</table>

NCCCS Equivalents

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 120</td>
<td></td>
</tr>
<tr>
<td>ACC 121</td>
<td></td>
</tr>
<tr>
<td>BUS 115</td>
<td></td>
</tr>
<tr>
<td>CIS 110</td>
<td></td>
</tr>
</tbody>
</table>
**CONCENTRATION**

Complete all:

- ACCT 3551 - Intermediate Accounting I
- ACCT 3561 - Intermediate Accounting II
- ACCT 3621 - Cost Accounting
- ACCT 3851 - Accounting Information Systems
- ACCT 4611 - Taxation for Decision Making
- ACCT 4631 - Internal Auditing

Choose two courses from:

- ACCT 3101 - Fraud Examination
- ACCT 4451 - International Accounting
- ACCT 4621 - Controllership Topics
- ACCT 4641 - Governmental and Not-for-Profit Accounting
- ACCT 4991 - Topics in Accounting
- FINA 3554 - Principles of Real Estate
- FINA 3824 - Financial Analysis and Planning
- FINA 3904 – Investments

*Or other electives, including appropriate internships, approved by the chair*

**Leadership and Professional Development**

Complete all (9 hours).

- BUSI 1200 - Strategy First
- BUSI 2200 - Experiential Leadership: Teams in Action
- BUSI 3200 - Professional Development and Ethical Leadership
- BUSI 4200 - Leadership Capstone

*Leadership and professional development portfolio must be completed prior to graduation."

**General Electives**

Any necessary courses to complete graduation requirements.

---

This requirement will not be completed before enrolling at ECU.

These courses will not be completed before enrolling at ECU.

This requirement will not be completed before enrolling at ECU.
Potential 2 Year Map for BSBA Accounting
An example of courses to take at your community college.

### First Semester at NCCCS Institution

<table>
<thead>
<tr>
<th>NCCCS Course</th>
<th>ECU Transfer Equivalent</th>
</tr>
</thead>
<tbody>
<tr>
<td>ENG 111</td>
<td>ENGL 1100</td>
</tr>
<tr>
<td>ECO 251</td>
<td>ECON 2113</td>
</tr>
<tr>
<td>MAT 152</td>
<td>MATH 2283</td>
</tr>
<tr>
<td>HEA 110</td>
<td>HLTH 1000/KINE 1000</td>
</tr>
<tr>
<td>ACA 122</td>
<td>COAD 1XXX (elective credit)</td>
</tr>
</tbody>
</table>

### Second Semester at NCCCS Institution

<table>
<thead>
<tr>
<th>NCCCS Course</th>
<th>ECU Transfer Equivalent</th>
</tr>
</thead>
<tbody>
<tr>
<td>PHI 240</td>
<td>PHIL 1175</td>
</tr>
<tr>
<td>Humanities/Fine Arts Course</td>
<td></td>
</tr>
<tr>
<td>MAT 171</td>
<td>MATH 1065</td>
</tr>
<tr>
<td>ECO 252</td>
<td>ECON 2133</td>
</tr>
<tr>
<td>PSY 150 or SOC 210</td>
<td>PSYC 1000 or SOCI 2110</td>
</tr>
</tbody>
</table>

### Third Semester at a NCCCS Institution

<table>
<thead>
<tr>
<th>NCCCS Course</th>
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</thead>
<tbody>
<tr>
<td>ENG 112</td>
<td>ENGL 2201</td>
</tr>
<tr>
<td>Natural Science Course (with lab)</td>
<td></td>
</tr>
<tr>
<td>ACC 120</td>
<td>ACCT 2401</td>
</tr>
<tr>
<td>BUS 115</td>
<td>FINA 2244</td>
</tr>
</tbody>
</table>

### Fourth Semester at a NCCCS Institution

<table>
<thead>
<tr>
<th>NCCCS Course</th>
<th>ECU Transfer Equivalent</th>
</tr>
</thead>
<tbody>
<tr>
<td>COM 231</td>
<td>COMM 2410</td>
</tr>
<tr>
<td>CIS 110</td>
<td>MIS 2223</td>
</tr>
<tr>
<td>General Education Course</td>
<td></td>
</tr>
<tr>
<td>ACC 121</td>
<td>ACCT 2521</td>
</tr>
</tbody>
</table>

- Schedule at ECU will depend on courses completed at the community college and semester of entry (fall or spring).
- You should email cobadvising@ecu.edu as soon as possible for more specialized advising.
- This schedule is dependent on taking full-time course loads; however, it may not be realistic to take a full-time course load if you are working full-time or part-time, are a caregiver, or have other obligations. **Ask your advisor how you can be most successful.**
- Students pursuing the Accounting, BSBA must earn a minimum grade of C (2.0) in accounting courses to satisfy any upper-level accounting course prerequisites. Also, to graduate, students must earn a minimum grade of C (2.0) in each of the concentration courses and must have a cumulative GPA of 2.0 from all concentration courses attempted.