

# Accounting B.A.

## Accounting Major

The Accounting B.A. major requires a minimum of 120 total hours to graduate. This total includes UNIFI/General Education requirements and the following specified major requirements, plus electives to complete the minimum of 120 hours.

### Business Core

Business Administration, Interdepartmental:		
BUSINESS 1000	Introductory Seminar for Business Professionals	0
BUSINESS 2000	Business Professionals in Training	0
Accounting:		
ACCT 2120	Principles of Financial Accounting	3
ACCT 2130	Principles of Managerial Accounting	3
Marketing:		
MKTG 2110	Principles of Marketing	3
Management:		
MGMT 2080	Introduction to Information Systems	3
MGMT 3100	Legal and Social Environment of Business	3
or ACCT 3075	Legal and Ethical Concepts for Accountants	
MGMT 3154	Operations Management	3
MGMT 3965/5965	Organizational Behavior	3
MGMT 4175	Strategic Management	3
Finance:		
FIN 3130	Corporate Finance	3
Economics:		
ECON 1011	Statistics for Business Analytics	3
ECON 2090	Decision Analytics	3
ECON 1041	Principles of Macroeconomics	3
ECON 1051	Principles of Microeconomics	3
Mathematics:		
STAT 1772	Introduction to Statistical Methods	3
<b>Required</b>		
Accounting:		
ACCT 3120	Intermediate Accounting I	3
ACCT 3122	Intermediate Accounting II	3
ACCT 3130	Cost Accounting and Analysis	3
ACCT 3140	Accounting Information Systems and Analytics	3
ACCT 4150	Income Tax	3
ACCT 4160	Auditing	3
<b>Total Hours</b>		<b>60</b>

While Accounting majors are not required to take accounting electives, the following electives are offered:

ACCT 4025/5025	Advanced Accounting	3
ACCT 4052	Advanced Income Tax	3
ACCT 4065/5065	Fraud Analytics	3
ACCT 4070/5070	Government and Not-for-Profit Accounting	3
ACCT 4162/5162	Advanced Auditing	3

## Four-Year Plan

### Accounting (CPA Track), B.A.

This is a sample plan of study with a suggested sequencing of classes for the major. University electives may be applied to earn additional academic majors, minors, or certificates. Students should regularly meet with their academic advisor to plan their specific semester schedule to include UNIFI/General Education program and/or university elective hours required.

Course	Title	Hour
<b>Freshman</b>		
<b>Fall</b>		
BUSINESS 1000	Introductory Seminar for Business Professionals	0
ECON 1041	Principles of Macroeconomics	3
STAT 1772	Introduction to Statistical Methods (also satisfies LAC 1C)	3
UNIFI/General Education or University Electives		9
<b>Hours</b>		<b>15</b>
<b>Spring</b>		
ECON 1051	Principles of Microeconomics	3
ECON 1011	Statistics for Business Analytics (or ECON 1021 Decision Analytics)	3
UNIFI/General Education or University Electives		10
<b>Hours</b>		<b>16</b>
<b>Sophomore</b>		
<b>Fall</b>		
BUSINESS 2000	Business Professionals in Training	0
MGMT 2080	Introduction to Information Systems	3
ACCT 2120	Principles of Financial Accounting	3
UNIFI/General Education or University Electives		9
<b>Hours</b>		<b>15</b>
<b>Spring</b>		
ACCT 2130	Principles of Managerial Accounting	3
ECON 2090	Decision Analytics(or ECON 1011 Statistics for Business Analytics)	3
MKTG 2110	Principles of Marketing	3
UNIFI/General Education or University Electives		6
<b>Hours</b>		<b>15</b>

## Accounting B.A.

Course	Title	Hour
<b>Junior</b>		
<b>Fall</b>		
ACCT 3075	Legal and Ethical Concepts for Accountants	3
ACCT 3120	Intermediate Accounting I	3
ACCT 3130	Cost Accounting and Analysis	3
MGMT 3965/5965	Organizational Behavior	3
FIN 3130	Corporate Finance	3
<b>Hours</b>		<b>15</b>
<b>Spring</b>		
ACCT 3122	Intermediate Accounting II	3
ACCT 3140	Accounting Information Systems and Analytics	3
ACCT 4150	Income Tax	3
MGMT 3154	Operations Management	3
BUSINESS 3000	Intermediate Professional Skills: (topic)	0
UNIFI/General Education or University Electives (or ACCT 3055 VITA: Individual Income Tax Preparation)		2
<b>Hours</b>		<b>14</b>
<b>Senior</b>		
<b>Fall</b>		
MGMT 4175	Strategic Management	3
ACCT 4070/5070	Government and Not-for-Profit Accounting	3
ACCT 4160	Auditing	3
ACCT 4025/5025	Advanced Accounting	3
UNIFI/General Education or University Electives		3
<b>Hours</b>		<b>15</b>
<b>Spring</b>		
ACCT 4052	Advanced Income Tax	3
CPA Review Courses		9
UNIFI/General Education or University Electives		3
<b>Hours</b>		<b>15</b>
<b>Total Hours</b>		<b>120</b>

## Accounting (Non-CPA Track), B.A.

This is a sample plan of study with a suggested sequencing of classes for the major. University electives may be applied to earn additional academic majors, minors, or certificates. Students should regularly meet with their academic advisor to plan their specific semester schedule to include UNIFI/General Education program and/or university elective hours required.

Course	Title	Hour
<b>Freshman</b>		
<b>Fall</b>		
ENGLISH 1005	College Writing and Research	3
ECON 1041	Principles of Macroeconomics	3
BUSINESS 1000	Introductory Seminar for Business Professionals	0
STAT 1772	Introduction to Statistical Methods (also satisfies LAC 1C)	3
UNIFI/General Education or University Electives		6
<b>Hours</b>		<b>15</b>
<b>Spring</b>		
ECON 1051	Principles of Microeconomics	3

ECON 1011	Statistics for Business Analytics (or ECON 1021 Decision Analytics)	3
UNIFI/General Education or University Electives		9
<b>Hours</b>		<b>15</b>

<b>Sophomore</b>		
<b>Fall</b>		
ACCT 2120	Principles of Financial Accounting	3
MGMT 2080	Introduction to Information Systems	3
UNIFI/General Education or University Electives		9
<b>Hours</b>		<b>15</b>

<b>Spring</b>		
BUSINESS 2000	Business Professionals in Training	0
ACCT 2130	Principles of Managerial Accounting	3
ECON 2090	Decision Analytics (or ECON 1011 Statistics for Business Analytics)	3
UNIFI/General Education or University Electives		9
<b>Hours</b>		<b>15</b>

<b>Junior</b>		
<b>Fall</b>		
ACCT 3120	Intermediate Accounting I	3
ACCT 3130	Cost Accounting and Analysis	3
CBA core requirements		6
Non-Business elective		3
<b>Hours</b>		<b>15</b>

<b>Spring</b>		
ACCT 3122	Intermediate Accounting II	3
ACCT 3140	Accounting Information Systems and Analytics	3
CBA core requirements		6
UNIFI/General Education or University Electives		3
<b>Hours</b>		<b>15</b>

<b>Senior</b>		
<b>Fall</b>		
ACCT 4150	Income Tax	3
ACCT 4160	Auditing	3
CBA Core requirement		3
UNIFI/General Education or University Electives		6
<b>Hours</b>		<b>15</b>

<b>Spring</b>		
MGMT 4175	Strategic Management	3
UNIFI/General Education or University Electives		12
<b>Hours</b>		<b>15</b>
<b>Total Hours</b>		<b>120</b>

## Learning Outcomes

### Accounting (Non-CPA Track), B.A.

#### Objective 1: Students will demonstrate disciplinary content knowledge

1.1 Learners will demonstrate broad knowledge of the business disciplines

1.2 Learners will demonstrate knowledge of financial accounting, managerial/cost accounting, auditing, tax, and accounting information systems

1.3 Learners will demonstrate an understanding of recording, processing, summarizing, and reporting information relevant to the users of accounting information

**Objective 2: Students will use quantitative skills to aid business decision making**

2.1 Learners will display a broad set of quantitative skills as applied to business decision making across a wide range of business disciplines

2.2 Learners can compute and explain basic descriptive statistics

2.3 Learners will demonstrate an ability to analyze and interpret data and communicate the results

2.4 Learners can use algebra to solve problems

**Objective 3: Students will display communication skills**

3.1 Learners will demonstrate strong written communication skills as required for a business major

3.2 Learners will demonstrate professional writing in a clear and concise manner

3.3 Learners will demonstrate effective oral communication skills

**Objective 4: Students will be able to apply critical thinking skills**

4.1 Learners will apply basic critical thinking skills as expected for all business majors

4.2 Learners will be able to construct a conclusion, or solution, following from appropriate reasoning and evaluation of evidence

**Objective 5: Students will understand the work value expectations of contemporary organizations**

5.1 Learners will identify ethical components in business situations

5.2 Learners will demonstrate an understanding of ethical business practices and recognize the potential consequences of unethical business practices

**Objective 6: Graduates should competently use current technology**

6.1 Learners will demonstrate competent usage of current technology

**Accounting (CPA Track), B.A.**

**BA in Business Common Core**

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**Policies**

**Undergraduate note:** A copy of the Wilson College policies may be obtained at <https://business.uni.edu/students/advising/uni-college-business-policies>. Enrollment in upper division (3000/4000-level) business courses requires satisfactory completion of the Wilson College of Business admission requirements and any course prerequisites.

Accounting majors *may* declare a double major, and/or major and minor within the Wilson College of Business subject to regulations imposed by those Wilson College of Business departments affected. Accounting majors minoring within the Wilson College of Business must select minors designated for business majors.

## Accounting B.A.

All students majoring in business must complete 50% of their major coursework in the Wilson College of Business at UNI. Major coursework would include any undergraduate, credit-bearing, graded course taught in the Wilson College of Business at UNI. Business courses taken at UNI as credit/no credit do not qualify. A minimum of 10 credits of the major coursework must be upper division (3000-4000 level courses). All upper-level (3000-4000) Accounting major-specific courses must be taken at UNI unless approved by the Accounting Department. A student must earn a 2.20 cumulative grade point average at UNI and earn an overall 2.20 grade point average in business designated courses taken at UNI, and earn a grade of C- or better in the following courses:

ACCT 3120	Intermediate Accounting I	3
ACCT 3122	Intermediate Accounting II	3
ACCT 3130	Cost Accounting and Analysis	3
ACCT 3140	Accounting Information Systems and Analytics	3
ACCT 4150	Income Tax	3
ACCT 4160	Auditing	3

*Students who want to write the Uniform CPA Examination in Iowa should secure current requirements from the Iowa Accountancy Examining Board in order to plan their program of study so that all requirements are met. Students who want to write the Uniform CPA Examination in other states should secure the same information from the applicable state board of accountancy.*

Students may repeat Accounting courses with the exception that subsequent to successfully completing a 3000/4000-level Accounting course, they may not repeat Principles of Financial Accounting (ACCT 2120) or Principles of Managerial Accounting (ACCT 2130).

The Wilson College of Business limits the number of courses that can be counted towards major specific requirements across the College. The College will allow students to double count one major specific course between majors, with the following exceptions. These exceptions include major combinations which allow two double-counted courses:

- MIS/Business Analytics
- Real Estate/Finance: Financial Management or Investments
- Business Analytics/Economics: Business Economics

This guideline is not applicable to the business core. There are no limitations to the number of courses that can be double-counted towards minors and/or certificates within the College.

The Accounting Department may impose additional admission requirements for students wishing to declare a minor or a second Wilson College of Business major. Eligibility to declare a minor or a second Wilson College of Business major is based on competitive GPA and space availability.

## Related Programs

- Master of Accounting
- Master of Business Administration