

**ACCOUNTING EMPHASIS**  
**Suggested Four-Year Schedule**  
**2012-2013 Catalog**

Student:

Date:

Advisor:

Bear ID:

The Bachelor of Science in Business Administration degree requires a minimum of **120 hours** which includes: **60 hours of Business** coursework (**33 hours of Business Core**, **24 hours of Emphasis** courses and **3 hours of Business Elective** courses) and **60 hours of Non-Business** coursework which includes a minimum of **40 Non-Business hours designated as Liberal Arts Core (LAC)**. BA 150 (LAC 3c), BA 251 (LAC 7) and/or BACS 101 (LAC ELCT) may count as part of the 60 hour requirement for Non-Business coursework.

YEAR ONE			Sem. Hrs.
BACS 101	*(LAC ELCT) Business Computing		3
ENG 122	(LAC 1a) College Composition		3
	(LAC 7 - International Studies)		3
MATH 124	(LAC 2) College Algebra		4
ECON 203	(LAC 5a) Principles of Macroeconomics		3
	(LAC 6 - Sciences) (with Lab)		4
PSY 120 or SOC 100 or PSY 265	(LAC 5c) Principles of Psychology or (LAC 5c) Principles of Sociology or (LAC 5c) Social Psychology		3
ECON 205	(LAC 5a) Principles of Microeconomics		3
	(LAC 3 - Arts & Humanities)		3
	Non-Business Elective		1
<b>Total</b>			<b>30</b>

YEAR TWO			Sem. Hrs.
ENG 123	(LAC 1b) College Research Paper		3
<b>BAAC 220</b>	<b>Principles of Accounting I</b>		<b>3</b>
MATH 176	Topics in Calculus		3
	(LAC 3 - Arts & Humanities)		3
<b>BAAC 221</b>	<b>Principles of Accounting II</b>		<b>3</b>
<b>BAFN 231</b>	<b>Legal Environment of Business</b>		<b>3</b>
<b>BAFN 291</b>	<b>Business Statistics I</b>		<b>3</b>
COMM 100	Basics of Public Speaking		1
COMM 101	Speaking Evaluation		2
	(LAC 6 - Sciences)		3
	(LAC 4 - History)		3
<b>BA 299</b>	<b>Professional Experience</b>		<b>0</b>
<b>Total</b>			<b>30</b>

YEAR THREE			Sem. Hrs.
<b>BAFN 305</b>	<b>Intermediate Business Stats</b>		<b>3</b>
BAAC 320	Intermediate Accounting I		3
BAAC 321	Intermediate Accounting II		3
BAAC 323	Cost & Managerial Accounting I		3
<b>BAMG 350</b>	<b>Management of Organizations</b>		<b>3</b>
<b>BAMK 360</b>	<b>Marketing</b>		<b>3</b>
<b>BACS 300</b>	<b>Information Systems</b>		<b>3</b>
<b>BAFN 370</b>	<b>Business Finance</b>		<b>3</b>
BAAC 325	Income Tax I (F, SP)		3
BAAC 328	Accounting Systems (F,SP)		3
<b>Total</b>			<b>30</b>

YEAR FOUR			Sem. Hrs.
BAAC 424	Accounting Ethics (F,SP)		3
BAAC 421	Advanced Accounting (F, SP)		3
BAAC 425	Auditing I		3
<b>BAFN 390</b>	<b>Operations Management</b>		<b>3</b>
<b>BAMG 456</b>	<b>Strategic Management</b>		<b>3</b>
	(LAC 8 - Multicultural Studies)		3
	Non-Business Elective		3
	Non-Business Elective		3
	Non-Business Elective		3
	Business Elective: Take three (3) semester credit hours from: BAAC 222, BACS 200, BA 205 or any 300/400 level course from any emphasis that is not counted in the Business Core, Required Emphasis, or Required Emphasis Electives. (BAAC 301, BAFN 302 and BAMG 356 may not be used.)		3
<b>Total</b>			<b>30</b>

Non-Bus. hrs. completed		LAC hrs. remaining		Non-Bus. hrs. remaining		Total Non-Bus. hrs. remaining	
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**\* If a student fulfills the BACS 101 requirement by successfully passing the Computer Proficiency Exam, the student will choose an alternative 3 semester hours of Non-Business Elective credits in order to reach the 120 hours required for graduation.**

Computing Proficiency Exam: The College maintains a computing proficiency requirement as a prerequisite to certain business courses. It is expected that most students will demonstrate this proficiency as they enter the program. All students may demonstrate this competency through: a.) passing a stand-alone proficiency exam or; b.) completing an integrated proficiency exam and earning a satisfactory grade in BACS 101 Business Computing. To sign up for the exam, go to the following address: <http://www.mcb.unco.edu/Technology/CPE/>.

A student must attain a 2.0 or greater cumulative Business GPA, and at least a "C-" grade in each individual Business Administration Core course. A student who has attempted at least nine UNC credits in Business Administration courses must maintain a 2.0 grade point average in all Business courses. The following Business courses do **not** count in the Business GPA: BAFN 240, BAMK 260, BAAC 301, BAFN 302, and BAMG 356.

In addition to fulfilling the basic requirements for the Bachelor of Science degree in Business Administration, a graduation requirement is the achievement of a cumulative grade point average of 2.00 for BAAC 222 and all upper division (300/400-level) accounting (BAAC) courses completed at the University of Northern Colorado. One half of the 60 business credits must be in non-accounting credits. The total number of hours in accounting coursework cannot exceed 30 hours of 300 to 400 level accounting courses.

UNC's Grade Replacement Policy may be applied to Business courses during the student's undergraduate academic career. Please see <http://www.registrar.unco.edu/records/grades/gradereplacement.html> for details.

**Note:** Some students may qualify to apply for admission to a Business major or minor. These students include transfer students with at least 15 hours with a cumulative GPA of 2.5-2.99 and UNC students who have completed a total of 15 hours with a cumulative UNC GPA of 2.5-2.99. Students may apply with the administrative assistant in the school of their choice of emphasis located in Kepner Hall.

## MCB COURSE PREREQUISITES: 2012-2013 CATALOG

Students must meet course prerequisites as stated in the **current** UNC catalog.  
Check the catalog each semester you register to make certain you meet requirements.

### BUSINESS CORE: 33 semester credit hours total

Take all courses in the following list. A grade of "C-" or better is required in each course.  
A student may transfer a maximum of 12 semester credit hours of the Business Core to UNC.

Course #	Course Titles	Prerequisites	Prerequisite Course Titles/Notes
BA 299	Professional Experience	Consent of instructor Majors only	
BAAC 220	Principles of Accounting I	BACS 101 or CPE At least 24 credit hours completed	Business Computing (may be taken concurrently)
BAAC 221	Principles of Accounting II	BACS 101 or CPE BAAC 220 Sophomores or above	Business Computing Principles of Accounting I with minimum grade of "C-"
BAFN 231	Legal Environment of Business	None	
BAFN 291	Business Statistics I	BACS 101 or CPE MATH 124	Business Computing (may be taken concurrently) College Algebra
BACS 300	Information Systems	BACS 101 or CPE Majors/Minors only & Juniors or above	Business Computing
BAFN 305	Intermediate Business Statistics	BACS 101 or CPE BAFN 291 MATH 176 or MATH 131 Majors/Minors only & Juniors or above	Business Computing Business Statistics Topics in Calculus Calculus I
BAMG 350	Management of Organizations	Juniors or above	
BAMK 360	Marketing	ECON 205 Juniors or above	Principles of Microeconomics (may be taken concurrently)
BAFN 370	Business Finance	BAAC 221 BAFN 291 ECON 203 ECON 205 Juniors or above	Principles of Accounting II Business Statistics I Principles of Macroeconomics Principles of Microeconomics
BAFN 390	Operations Management	BACS 101 or CPE BAFN 291 or STAT 150 Majors only & Juniors or above	Business Computing Business Statistics I Introduction to Statistical Analysis
BAMG 456	Strategic Management	BAFN 305 BAFN 370 BAMG 350 BAMK 360 Majors only & Senior standing	Intermediate Business Statistics (may be taken concurrently) Business Finance Management of Organizations Marketing

### Accounting Emphasis: 24 semester credit hours total

Must be a Business major and a Junior or above.  
A maximum of 9 semester credits in 300/400-level Required Emphasis Credits  
and Business Electives can be transferred from other four-year institutions.

### Required Emphasis Courses: 24 semester credit hours

Take all courses in the following list.  
A cumulative GPA of 2.00 for BAAC 222 and all upper division (300/400) Accounting (BAAC) courses completed at UNC is required.

Course #	Course Titles	Prerequisites	Prerequisite Course Titles/Notes
BAAC 320	Intermediate Accounting I	BAAC 221	Principles of Accounting II with a minimum grade of "C-"
BAAC 321	Intermediate Accounting II	BAAC 320	Intermediate Accounting I with a minimum grade of "C-"
BAAC 323	Cost & Managerial Accounting I	BAAC 221	Principles of Accounting II with a minimum grade of "C-"
BAAC 325	Income Tax I	BAAC 221	Principles of Accounting II with a minimum grade of "C-"
BAAC 328	Accounting Systems	BACS 300 BAAC 221 Business majors & NISS minors only	Information Systems Principles of Accounting II with a minimum grade of "C-"
BAAC 421	Advanced Accounting	BAAC 321 Accounting emphasis only	Intermediate Accounting II with a minimum grade of "C-"
BAAC 424	Accounting Ethics	BAAC 320	Intermediate Accounting I with a minimum grade of "C-" or consent of instructor
BAAC 425	Auditing I	BAAC 320 Senior or above or consent of instructor	Intermediate Accounting I with a minimum grade of "C-"

### Business Electives: 3 semester credit hours

Take one course from the following list.

Accounting emphasis majors are encouraged to reserve the additional three semester credit hours of Business electives for courses listed below during their final year in the program. Students interested in taking the CPA exam should consider taking three semester credit hours of their Business electives in Accounting courses such as BAAC 427, 429, and 492. Students interested in taking other professional exams, such as the CMA, CFP, CFM, or CISA, should consult their faculty advisor for suggested electives. BAAC 495 Special Topics or any Executive Professor Class may be substituted for a Business Elective with the approval of the Director of the School of Accounting and CIS.

Course #	Course Titles	Prerequisites	Prerequisite Course Titles/Notes
BAAC 222	Fraud Examination (SP)	BAAC 220	Principles of Accounting I
BAAC 423	Cost and Managerial Accounting II (SP)	BAAC 323	Cost and Managerial Accounting I with minimum grade of "C-"
BAAC 426	Auditing II (SP)	BAAC 425	Auditing I with a minimum grade of "C-"
BAAC 427	Governmental & Institutional Accounting (F)	BAAC 221	Principles of Accounting II with a minimum grade of "C-"
BAAC 429	Income Tax II (F)	BAAC 325	Income Tax I with a minimum grade of "C-"
BAFN 332	Business Administration and the Law	BAFN 231	Legal Environment of Business

**Some of the upper level Accounting courses are offered in only one semester each year.  
Meet with your Accounting faculty advisor each semester to make certain you are on schedule.**