

**BUSINESS ADMINISTRATION  
ACCOUNTING EMPHASIS**  
Suggested Five-Year Schedule B.S. and M.Acc.  
2015-2016 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 (30 hours of **Business Core**, 24 hours of **Emphasis** courses and 6 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 205 (LAC 1b), BA 150 (LAC 3c), BA 251 (LAC 7), and/or BAFN 240, BACS 101 (LAC ELCT) will count as part of the 60 hour requirement for Non-Business coursework.

YEAR ONE			Sem. Hrs.	YEAR TWO			Sem. Hrs.
ENG 122	(LAC 1a) College Composition		3	BA 205	(LAC 1b) Business Communication		3
MATH 124	(LAC 2) College Algebra		4	<b>BA 299</b>	<b>Professional Experience</b>		<b>0</b>
	(LAC 3 - Arts & Humanities)		3	<b>BAAC 220</b>	<b>Principles of Accounting I</b>		<b>3</b>
ECON 203	(LAC 5a) Principles of Macroeconomics		3	<b>BAAC 221</b>	<b>Principles of Accounting II</b>		<b>3</b>
ECON 205	(LAC 5a) Principles of Microeconomics		3	<b>BAFN 231</b>	<b>Legal Environment of Business</b>		<b>3</b>
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	COMM 100	Basics of Public Speaking (LAC ELCT)		1
	(LAC 6 - Sciences) (with Lab)		4	COMM 101	Speaking Evaluation (LAC ELCT)		2
	(LAC 7 - International Studies)		3	MATH 176	Topics in Calculus		3
BACS 101	(LAC ELCT) Business Computing		3	STAT 150	(LAC 2) Intro to Statistical Analysis		<b>3</b>
	Non-Business Elective		1		(LAC 3 - Arts & Humanities)		3
					(LAC 4 - History)		3
					(LAC 6 - Sciences)		3
<b>Total</b>			<b>30</b>	<b>Total</b>			<b>30</b>
YEAR THREE			Sem. Hrs.	YEAR FOUR			Sem. Hrs.
BAAC 320	Intermediate Accounting I		3	BAAC 421	Advanced Accounting		3
BAAC 321	Intermediate Accounting II		3	BAAC 424	Accounting Ethics		3
BAAC 323	Cost & Managerial Accounting I		3	BAAC 425	Auditing I		3
BAAC 325	Income Tax I		3	<b>BAFN 390</b>	<b>Operations Management</b>		<b>3</b>
BAAC 328	Accounting Systems		3	<b>BAMG 456</b>	<b>Strategic Management</b>		<b>3</b>
<b>BACS 300</b>	<b>Information Systems</b>		<b>3</b>		(LAC 8 - Multicultural Studies)		3
<b>BAFN 305</b>	<b>Intermediate Business Stats</b>		<b>3</b>		Non-Business Elective		3
<b>BAFN 370</b>	<b>Business Finance</b>		<b>3</b>		Non-Business Elective		3
<b>BAMG 350</b>	<b>Management of Organizations</b>		<b>3</b>		Business Elective: Take six (6) semester credit hours from: BACS 200 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>BAMK 360</b>	<b>Marketing</b>		<b>3</b>				3
<b>Total</b>			<b>30</b>	<b>Total</b>			<b>30</b>

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: BACS 180, 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 all upper division (300/400-level) accounting (BAAC) courses completed at the University of Northern Colorado. The total number of hours in accounting coursework cannot exceed 30 hours of 300 to 400 level accounting courses.

**Note for Current UNC and Transferring Students:** Applicants with at least a 3.0 cumulative GPA are admitted to the major automatically. 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 department of their choice of emphasis located in Kepner Hall. **Students may transfer 12 semester hours from the Business Core, 9 semester hours from the Emphasis Core and Emphasis Electives and 6 semester hours from Business Electives.**

MAcc							
The Master's Degree in Accounting requires a minimum of 30 hours which includes: 21 hours of required major credits and 9 hours of accounting elective credits.							
YEAR FIVE FALL			Sem. Hrs.	YEAR FIVE SPRING			Sem. Hrs.
BAAC 529	Contemporary Issues (CI) in Tax		3	BAAC 521	CI in Financial Accounting		3
MBA 632	Business Law		3	BAAC 524	Prof. Acct. Research, Comm, and Ethics		3
	Elective (See below)		3	BAAC 528	CI in Accounting Information Systems		3
	Elective (See below)		3		Elective (See below)		3
<b>Total</b>			<b>12</b>	<b>Total</b>			<b>12</b>
YEAR FIVE SUMMER			Sem. Hrs.	<b>MAcc Electives (3 required)</b>			
BAAC 525	CI in Auditing Topics		3	BAAC 527* Governmental and Institutional Accounting (Spring)			
MBA 670	Adv. Financial Management		3	BAAC 549* Tax II (Spring)			
<b>Total</b>			<b>6</b>	BAAC 592 Internship in Accounting			
				BAAC 595 Special Topics in Accounting			
				BAAC 622 Independent Research Directed Studies			

• Cannot get credit for both 427 and 527 or 429 and 549

## MCB UNDERGRADUATE COURSE PREREQUISITES: 2015-2016 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: 30 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 Title		Prerequisites	Prerequisite Course Title/Notes
BAAC 220	Principles of Accounting I		BACS 101 At least 24 credit hours completed	Business Computing
BAAC 221	Principles of Accounting II		BACS 101 BAAC 220 Sophomores or above	Business Computing Principles of Accounting I with minimum grade of "C-"
BAFN 231	Legal Environment of Business		None	
BA 299	Professional Experience		Consent of instructor Business Majors only	
BACS 300	Information Systems		BACS 101 or CS 101 Business Majors/Minors & SE Majors only Juniors or above	Business Computing Introduction to Computer Science
BAFN 305	Intermediate Business Statistics		BACS 101 BAFN 291 or STAT 150 MATH 176 or MATH 131 Business Majors/Minors only Juniors or above	Business Computing Business Statistics Intro to Statistical Analysis 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 or STAT 150 ECON 203 ECON 205 Juniors or above	Principles of Accounting II Business Statistics I Intro to Statistical Analysis Principles of Macroeconomics Principles of Microeconomics
BAFN 390	Operations Management		BACS 101 BAFN 291 or STAT 150 Business Majors only Juniors or above	Business Computing Business Statistics I Intro to Statistical Analysis
BAMG 456	Strategic Management		BAFN 305 BAFN 370 BAMG 350 BAMK 360 Business 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 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		BAAC 221 BACS 300 Business Majors & NISS Minors only	Principles of Accounting II with a minimum grade of "C-" Information Systems 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: 6 semester credit hours

Take one course from the following list: Accounting emphasis majors are encouraged to reserve the additional six 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 Department of Accounting and CIS.

Course #	Course Titles		Prerequisites	Prerequisite Course Titles/Notes
BAAC 322	Fraud Examination (SP)		BAAC 220 Business Majors/Minors only or consent of instructor	Principles of Accounting I
BAAC 329	Tax Cases (F)		Business Majors only Consent of Instructor	
BAAC 423	Cost and Managerial Accounting II (SP)		BAAC 323	Cost and Managerial Accounting I with 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 & 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.