

**BUSINESS ADMINISTRATION
ACCOUNTING EMPHASIS
Suggested Five-Year Schedule B.S. and M.Acc.
2016-2017 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 | BA 299 | Professional Experience | | 0 |
| | (LAC 3 - Arts & Humanities) | | 3 | BAAC 220 | Principles of Accounting I | | 3 |
| ECON 203 | (LAC 5a) Principles of Macroeconomics | | 3 | BAAC 221 | Principles of Accounting II | | 3 |
| ECON 205 | (LAC 5a) Principles of Microeconomics | | 3 | BAFN 231 | Legal Environment of Business | | 3 |
| 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 | | 3 |
| | Non-Business Elective | | 1 | | (LAC 3 - Arts & Humanities) | | 3 |
| | | | | | (LAC 4 - History) | | 3 |
| | | | | | (LAC 6 - Sciences) | | 3 |
| Total | | | 30 | Total | | | 30 |
| 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 | BAFN 390 | Operations Management | | 3 |
| BAAC 328 | Accounting Systems | | 3 | BAMG 456 | Strategic Management | | 3 |
| BACS 300 | Information Systems | | 3 | | (LAC 8 - Multicultural Studies) | | 3 |
| BAFN 305 | Intermediate Business Stats | | 3 | | Non-Business Elective | | 3 |
| BAFN 370 | Business Finance | | 3 | | Non-Business Elective | | 3 |
| BAMG 350 | Management of Organizations | | 3 | | 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 |
| BAMK 360 | Marketing | | 3 | | | | 3 |
| Total | | | 30 | Total | | | 30 |

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 |
| Total | | | 12 | Total | | | 12 |
| YEAR FIVE SUMMER | | | Sem. Hrs. | MAcc Electives (3 required) | | | |
| 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) | | | |
| Total | | | 6 | 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: 2016-2017 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.**