

**BUSINESS ADMINISTRATION
ACCOUNTING EMPHASIS
Suggested Five-Year Schedule B.S. and M.Acc.
2019-2020 Catalog**

Student: _____ Date: _____
Advisor: _____ Bear ID: _____

The Bachelor of Science in Business Administration degree requires a minimum of **120 hours** which includes:
56 hours of Liberal Arts Core and Supporting Courses,
60 hours of Business coursework (30 hours of Business Core, 24 hours of Emphasis courses and 6 hours of Business Elective courses) and
Completion of additional credits to reach the 120 minimum credits; that will typically be 4 credits.

YEAR ONE		Sem Hrs
BAMG 125	Taking Care of Business	3
ENG 122	(LAC 1a) College Composition	3
MATH 124	(LAC 2) College Algebra	4
BACS 101	(LAC ELCT) Business Computing	3
	(LAC 3 - Arts & Humanities)	3
	(LAC 4 History)	3
	(LAC 6 - Sciences)	3
	(LAC 7 - International Studies)	3
ECON 205	(LAC 5a) Principles of Microeconomics	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
TOTAL		31

YEAR TWO		Sem Hrs
BA 205	(LAC 1b) Business Communications	3
BAAC 220	Principles of Accounting I	3
MATH 176	Topics in Calculus	3
ECON 203	(LAC 5a) Principles of Macroeconomics	3
	(LAC 8 - Multicultural Studies)	3
BAAC 221	Principles of Accounting II	3
BAFN 231	Legal Environment of Business	3
STAT 150	(LAC 2) Intro to Statistical Analysis	3
COMM 100	Basics of Public Speaking (LAC ELCT)	1
COMM 101	Speaking Evaluation (LAC ELCT)	2
	(LAC 3 - Arts & Humanities)	3
TOTAL		30

YEAR THREE		Sem Hrs
BAAC 320	Intermediate Accounting I	3
BAAC 323	Cost & Managerial Accounting I	3
BACS 300	Information Systems	3
BAFN 370	Business Finance	3
BAMG 350	Management and Organizational Behavior	3
BAMK 360	Marketing	3
BAFN 305	Intermediate Business Stats	3
BAAC 321	Intermediate Accounting II	3
BAAC 325	Income Tax I	3
BAAC 328	Accounting Systems	3
TOTAL		30

YEAR FOUR		Sem Hrs
BAAC 421	Advanced Accounting	3
BAAC 424	Accounting Ethics	3
BAAC 425	Auditing I	3
BAMG 390	Operations Management	3
BAMG 456	Strategic Management	3
	University-wide Credit	3
	(LAC 6 - Science with LAB)	4
	Business Elective: Take six (6) semester credit hours from: BACS 200 or any 300/400 level course from any emphasis not counted in the Business Core, Required Emphasis, or Required Emphasis Electives. (BAAC 301, BAFN 302 and BAMG 356 may not be used.)	3
	University-wide Credit	1
TOTAL		29

ADDITIONAL REQUIREMENTS FOR BUSINESS STUDENTS			
Professional Experience		Career Development Series	
1. Information Session	First Year	Etiquette Lunch/Dinner	First Year
2. Resume and Cover Letter Workshop	Second Year	Mocktails	Sophomore Status
3. Professionalism and Interviewing	Second Year	Networking Night	Junior Status
4. Professional Experience (must be approved prior to start date)	Third/Fourth Year	Career and/or Internship Fair	Senior Status
Melissa Hoffman • Melissa.Hoffman@unco.edu • Kepner 1095 • mcb.unco.edu/professional-experience/important-dates.aspx			

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 521	CI in Financial Accounting	3		BAAC 529	Contemporary Issues (CI) in Tax	3		
BAFN 632	Business Law	3		BAAC 525	CI in Auditing Topics	3		
	Elective (See below)	3			Elective (See below)	3		
	Elective (See below)	3			Elective (See below)	3		
Total				12	Total			12
YEAR FIVE SUMMER			Sem. Hrs.	MAcc Electives (12 Credits Required)				
BAAC 600	CI in Accounting Information System	3		BAAC 527* Governmental and Institutional Accounting (Spring)				
BAFN 670	Adv. Financial Management	3		BAAC 549* Tax II (Fall)				
Total				6	BAAC 591 Topics in International Accounting and Reporting			
					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: 2019-2020 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
	Professional Experience	1. Information Session 2. Resume & Cover Letter Workshop 3. Professionalism & Interviewing Workshop	Professional Experience must be pre-approved by Professional Experience Coordinator Melissa.Hoffman@unco.edu
BAAC 220	Principles of Accounting I	BACS 101 At least 24 credit hours completed	Business Computing with a minimum grade of "C-"
BAAC 221	Principles of Accounting II	BACS 101 BAAC 220 Sophomores or above	Business Computing with a minimum grade of "C-" Principles of Accounting I with minimum grade of "C-"
BAFN 231	Legal Environment of Business	None	
BAMG 350	Management and Organizational Behavior	Juniors or above	
BAMK 360	Marketing	ECON 205 Juniors or above	Principles of Microeconomics (may be taken concurrently)
BACS 300	Information Systems	BACS 101 or CS 101 or CS 120 Juniors or above	Business Computing with minimum grade of "D-" or Introduction to Computer Science with minimum grade of "D-" or Computer Programming with minimum grade of "D-"
BAFN 305	Intermediate Business Statistics	BACS 101 STAT 150 MATH 176 or MATH 131 Juniors or above	Business Computing (may be taken concurrently) Intro to Statistical Analysis with a minimum grade of "D-" Topics in Calculus or Calculus I minimum grade of "D-" <i>BAFN 305 should be taken prior to enrolling in any 400lv business course.</i>
BAFN 370	Business Finance	BAAC 221 MATH 124 STAT 150 ECON 203 ECON 205 Juniors or above	Principles of Accounting II with minimum grade of "D-" College Algebra with minimum grade of "D-" Intro to Statistical Analysis with minimum grade of "D-" Principles of Macroeconomics with minimum grade of "D-" Principles of Microeconomics with minimum grade of "D-"
BAMG 390	Operations Management	BACS 101 STAT 150 Business Majors only Juniors or above	Business Computing with minimum grade of "D-" Introduction to Statistical Analysis with minimum grade of "D-"
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 with a minimum grade of "C-" Management and Organizational Behavior with a minimum grade of "C-" Marketing with a minimum grade of "C-"

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 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-"
BAAC 425	Auditing I	BAAC 320 Senior standing	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	Principles of Accounting I with a minimum grade of "C-"
BAAC 329	Tax Cases (F)	Business Majors only	
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	Juniors or above	

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.