

**B.S. in BUSINESS ADMINISTRATION**  
**ACCOUNTING EMPHASIS**  
**Suggested Four-Year Schedule**  
**2022-2023 Catalog**

Student:

Date:

Advisor:

Bear ID:

The Bachelor of Science in Business Administration degree requires a minimum of **120 hours** which includes:  
**31 hours of Liberal Arts Curriculum and 31 hours of Supporting Courses (many courses count for both),**  
**60 hours of Business coursework (30 hours of Business Core, 24 hours of Emphasis courses and 6 hours of Business Elective courses) and**  
**University Wide Electives to reach the 120 minimum credits.**

**Year One**

FALL SEMESTER				SPRING SEMESTER			
BAMG 125	Taking Care of Business		3	BA 205 <u>OR</u> ENG 123	(LAC) Business Communications <u>OR</u> College Research Paper		3
BACS 101	Business Computing		3	ECON 205	(LAC) Principles of Microeconomics		3
ENG 122	(LAC) College Composition		3	MATH 176	Topics in Calculus		3
MATH 124	(LAC) College Algebra		4		(LAC History)		3
	(LAC Arts & Humanities with International)		3		(LAC Natural and Physical Science)		3
<b>Total Credits</b>				<b>Total Credits</b>			
<b>16</b>				<b>15</b>			

**Year Two**

FALL SEMESTER				SPRING SEMESTER			
BAAC 220	Principles of Accounting I		3	BAAC 221	Principles of Accounting II		3
BAFN 240	Intro to Personal Financial Planning		3	BAFN 231	Legal Environment of Business		3
ECON 203	(LAC) Principles of Macroeconomics		3	STAT 150	(LAC) Intro to Statistical Analysis		3
	(LAC Arts & Humanities with Multicultural)		3	COMM 100	Basics of Public Speaking		3
PSY 120 or SOC 100 or PSY 265	(LAC) Principles of Psychology or (LAC) Principles of Sociology or (LAC) Social Psychology		3		(LAC – Science with Lab)		4
<b>Total Credits</b>				<b>Total Credits</b>			
<b>15</b>				<b>16</b>			

**Year Three**

FALL SEMESTER				SPRING SEMESTER			
BAAC 320	Intermediate Accounting I		3	BAAC 321	Intermediate Accounting II (Spring only)		3
BAAC 323	Cost & Managerial Accounting I		3	BAAC 325	Income Tax I (Spring only)		3
BAMG 350	Management & Organizational Behavior		3	BACS 300	Information Systems		3
BAMK 360	Marketing		3	BAFN 370	Business Finance		3
	University-Wide Elective		3		University-Wide Elective		3
<b>Total Credits</b>				<b>Total Credits</b>			
<b>15</b>				<b>15</b>			

**Year Four**

FALL SEMESTER				SPRING SEMESTER			
BAAC 421	Advanced Accounting (Fall only)		3	BAAC 425	Auditing I (Spring only)		3
BAAC 424	Accounting Ethics (Fall only)		3	BAAC 328	Accounting Systems		3
BAMG 390	Operations Management and Data Analytics		3	BAMG 456	Strategic Management		3
	Business Elective (see back)		3		Business Elective (see back)		3
	University-Wide Elective		3		University-Wide Elective		1
<b>Total Credits</b>				<b>Total Credits</b>			
<b>15</b>				<b>13</b>			

**MCB CAREER READINESS REQUIREMENTS**

Professional Experience/Internship		Career Development Series	
1. Information Session	First Year	Career Values and Exploration	First Year
2. Resume and Cover Letter	Second Year	Career Conversations	Sophomore Status
3. Professionalism and Interviewing	Second Year	Networking Night	Junior Status
4. Professional Experience (must be approved prior to its start date)	Third/Fourth Year	Career and/or Internship Fair	Senior Status
<a href="https://mcb.unco.edu/professional-experience/">https://mcb.unco.edu/professional-experience/</a>			

Students are reminded that to graduate with a Business Administration degree, a student must maintain a 2.0 or greater cumulative Business GPA and at least a "C-" grade in each individual Business Administration Core, emphasis, and business elective courses. Additionally, all students in the program must complete a Professional Experience prior to graduation.

**Admission Requirements:** Incoming New First Time and Transfer students are admitted to the College of Business major and minors provided they meet the admission requirements set forth by UNC. Current UNC students who have completed at least 15 credit hours with a cumulative GPA of 2.50 or above are guaranteed admission to any business major. Current UNC students who have completed at least 15 credit hours with a cumulative GPA of 2.00-2.49 qualify to apply for admission to a business major. Students may apply at the MCB Advising Center located in Kepner 1095.

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.

# MCB UNDERGRADUATE COURSE PREREQUISITES: 2021-2022 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.  
A grade of "C-" or better is required in all business courses

## BUSINESS CORE: 30 CREDIT HOURS

Take all courses in the following list. (*\*Must be declared Business Major*)  
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
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	
BAFN 240	Intro. to Personal Financial Planning	None	
BAMG 350	Management & Organizational Behavior	45 completed credits or above	
BAMK 360	Marketing	45 completed credits or above	
BACS 300	Information Systems	BACS 101 or CS 101 or CS 120 45 completed credits or above	Business Computing or Introduction to Computer Science or Computer Programming
BAFN 370	Business Finance	BAAC 221 MATH 124 STAT 150 ECON 203 ECON 205 Juniors or above	Principles of Accounting II College Algebra Intro to Statistical Analysis Principles of Macroeconomics Principles of Microeconomics
BAMG 390*	Operations Management and Data Analytics	BACS 101 STAT 150 Business Majors only Juniors or above	Business Computing Introduction to Statistical Analysis
BAMG 456*	Strategic Management	BAFN 370 BAMG 350 BAMK 360 Business Majors only Senior standing	Business Finance with a minimum grade of "C-" Management with a minimum grade of "C-" Marketing with a minimum grade of "C-"

## ACCOUNTING EMPHASIS: 24 semester credit hours

*Must be a Junior or above. (\* Must be declared Business Major)*  
A maximum of 9 semester credits in 300/400-level Required Emphasis Credits and Elective Emphasis Credits can be transferred from other four-year institutions.

### Required Emphasis Courses: 24 semester credit hours.

A grade of "C-" or better is required in each course.

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 (Spring only)	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 (Spring only)	BAAC 221	Principles of Accounting II with a minimum grade of "C-"
BAAC 328*	Accounting Systems	BAAC 221 BACS 300	Principles of Accounting II with a minimum grade of "C-" Information Systems with a minimum grade of "C-"
BAAC 421*	Advanced Accounting (Fall only)	BAAC 321 Accounting emphasis only	Intermediate Accounting II with a minimum grade of "C-"
BAAC 424*	Accounting Ethics (Fall only)	BAAC 320	Intermediate Accounting I with a minimum grade of "C-"
BAAC 425*	Auditing I (Spring only)	BAAC 320 Senior standing	Intermediate Accounting I with a minimum grade of "C-"

### Business Electives: 6 semester credit hours

BA 251, BACS 200, BACS 287 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.)

**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 (Fall only)	BAAC 220 Business Majors/Minors only	Principles of Accounting I with a minimum grade of "C-"
BAAC 427	Governmental & Institutional Acc. (SP only)	BAAC 221	Principles of Accounting II with a minimum grade of "C-"
BAAC 429	Income Tax II (Fall only)	BAAC 325	Income Tax I with a minimum grade of "C-"
BAAC 492	Internship in Accounting	Accounting emphasis only	
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 advisor each semester to make certain you are on schedule.**