

# Accounting

School of Management  
 Department of Accounting and Information Systems  
 (907) 474-7121  
[www.uaf.edu/som/aisd.html](http://www.uaf.edu/som/aisd.html)

## B.B.A. Degree

Minimum Requirements for Degree: 123 credits

The accounting department offers an extensive program for those interested in the fields of general accounting, auditing, managerial accounting, taxation and government accounting. The objectives of the program are to provide a strong business background through an understanding of accounting and to train students for employment in accounting work.

The UAF accounting program is accredited by the Association to Advance College Schools of Business. The AACSB accredits 120 programs nationwide, and the UAF accounting program is the only program in Alaska with AACSB accreditation.

The accounting program prepares students for certification as Certified Public Accountants (CPA), Certified Management Accountants (CMA), Certified Financial Managers (CFM), Certified Internal Auditors (CIA) and Certified Fraud Examiners (CFE). The UAF accounting program places nearly 100 percent of its graduates.

### Admission Standards to UAF School of Management's Upper-Division Courses, effective Fall 2005

- Complete at least 30-40 credits with a cumulative GPA of 2.25 or higher.
- Complete the following courses with a grade of "C" or better:
  - ACCT 261—Accounting Concepts and Uses I ..... 3
  - ACCT 262—Accounting Concepts and Uses II ..... 3
  - STAT 200—Elementary Probability and Statistics..... 3
  - AIS 101—Effective Personal Computer Use ..... 3
  - COMM 131X—Fundamentals of Oral Communication:
    - Group Context (3)
    - or COMM 141X Fundamentals of Oral Communication:
      - Public Context (3) ..... 3
  - ECON 200—Principles of Economics ..... 4
  - ENGL 111X—Introduction to Academic Writing..... 3
  - ENGL 211X—Academic Writing about Literature (3)
    - or ENGL 213X—Academic Writing about Social and Natural Sciences (3)..... 3
  - MATH 262X—Calculus for Business and Economics..... 4
- Complete at least 9 credits that satisfy UAF's Baccalaureate Core in Perspectives on the Human Condition and Natural Sciences.

### Conditional Admission to Upper Division courses

A student wishing to take upper division courses may do so for one semester only, while completing lower level deficiencies, with approval of the director of undergraduate studies.

## Major—B.B.A. Degree

- Complete the general university requirements (page 106. As part of the core curriculum requirements, complete: any approved ethics course\* and MATH 262X\*.)
- Complete the B.B.A. degree requirements (page 113. As part of the common body of knowledge, complete AIS 316.)
- Complete ENGL 314W/O/2\*.
- Complete the following program (major) requirements:\*
  - ACCT 330—Income Tax..... 3
  - ACCT 342—Managerial Cost Accounting ..... 3
  - ACCT 361—Intermediate Accounting..... 3
  - ACCT 362—Intermediate Accounting ..... 3
  - ACCT 414—Governmental and Nonprofit Accounting ..... 3
  - ACCT 452W—Auditing..... 3
- Complete 2 of the following:\*
  - ACCT 401—Advanced Accounting ..... 3
  - ACCT 404—Advanced Cost Accounting and Controllorship..... 3
  - ACCT 430—Advanced Taxes..... 3
  - ACCT 472—Advanced Auditing..... 3
  - AIS 473—Applied System Design ..... 3
- Complete free electives. .... 9-13
- Minimum credits required ..... 123

\* Student must earn a C grade or better in each course.

Note: The B.B.A. degree requires 50 percent of the accounting, business administration and economics credits to be earned in residence at UAF

Note: Students within 18 credit hours of fulfilling the requirement for the baccalaureate degree are eligible to take the CPA examination in Alaska. Any student who does not complete a baccalaureate degree by December 31, 2000 will be required to meet the state's 150-hour requirement to receive a CPA certificate.

## Minor

- Complete the following:\*
    - ACCT 261—Accounting Concepts and Uses I ..... 3
    - ACCT 262—Accounting Concepts and Uses II ..... 3
    - Upper division accounting electives..... 9
  - Minimum credits required ..... 15
- \* Student must earn a C grade or better in each course.
- Note: Courses completed to satisfy this minor can be used to simultaneously satisfy other major or general distribution requirements.

Note: Page numbers refer to the UAF 2004-2005 academic catalog, which can be viewed online at [www.uaf.edu/catalog/](http://www.uaf.edu/catalog/).



## General University Requirements

All degrees (e.g. B.A., B.S., etc.) require additional courses.  
Refer to specific degree and program requirements.

### COMMUNICATIONS (9)

Complete the following:

- ENGL 111X ..... (3) \_\_\_\_\_  
 ENGL 211X OR 213X ..... (3) \_\_\_\_\_  
 COMM 131X OR 141X ..... (3) \_\_\_\_\_

### LIBRARY & INFORMATION SKILLS (0-1)

Complete the following:

- LS 100X OR 101X ..... (0-1) \_\_\_\_\_  
 OR Successful completion of library skills competency test.

### PERSPECTIVES ON THE HUMAN CONDITION (18)

Complete either the following six courses:

- ANTH 100X OR SOC 100X ..... (3) \_\_\_\_\_  
 ECON/PS 100X ..... (3) \_\_\_\_\_  
 HIST 100X ..... (3) \_\_\_\_\_  
 ART/MUS/THR 200X, HUM 201X OR ANS 202X ..... (3) \_\_\_\_\_  
 ENGL/FL 200X ..... (3) \_\_\_\_\_  
 PHIL 322X, NRM 303X, COMM 300X,  
 PS 300X OR JUST 300X ..... (3) \_\_\_\_\_

OR Complete 12 cr from the above list PLUS two semester-length courses in a single non-English or Alaska Native language at the university level OR three semester-length courses (9 cr) in American Sign Language.

### MATHEMATICS (3-4)

Complete 3-4 credits from the following:

- MATH 107X ..... (3) \_\_\_\_\_  
 OR MATH 131X (except for BBA) ..... (3) \_\_\_\_\_  
 OR MATH 161X ..... (3) \_\_\_\_\_  
 MATH 200X ..... (4) \_\_\_\_\_  
 MATH 201X ..... (4) \_\_\_\_\_  
 MATH 202X ..... (4) \_\_\_\_\_  
 MATH 262X ..... (4) \_\_\_\_\_  
 MATH 272X ..... (3) \_\_\_\_\_

NOTE: Additional 3 cr of math needed for degree requirements.

### NATURAL SCIENCES (8)

Complete 8 credits from the following:

- ATM 101X ..... (4) \_\_\_\_\_  
 BIOL 103X OR 104X ..... (4) \_\_\_\_\_  
 BIOL 105X-106X ..... (8) \_\_\_\_\_  
 BIOL 111X-112X ..... (8) \_\_\_\_\_  
 CHEM 100X ..... (4) \_\_\_\_\_  
 CHEM 103X-104X ..... (8) \_\_\_\_\_  
 CHEM 105X-106X ..... (8) \_\_\_\_\_  
 GEOG 205X ..... (4) \_\_\_\_\_  
 GEOS 100X OR 120X OR 125X ..... (4) \_\_\_\_\_  
 GEOS 101X-112X ..... (8) \_\_\_\_\_  
 MSL 111X ..... (4) \_\_\_\_\_  
 PHYS 102X OR 175X ..... (4) \_\_\_\_\_  
 PHYS 103X-104X ..... (8) \_\_\_\_\_  
 PHYS 211X-212X ..... (8) \_\_\_\_\_  
 PHYS 211X-213X ..... (8) \_\_\_\_\_  
 PHYS 212X-213X ..... (8) \_\_\_\_\_