

Accounting

School of Management
Department of Accounting and Information Systems
(907) 474-5872
www.uafsom.com/degree.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, Certified Management Accountants, Certified Financial Managers, Certified Internal Auditors and Certified Fraud Examiners. The UAF accounting program places nearly 100 percent of its graduates.

Admission Standards to UAF School of Management's Upper-Division courses

A student wishing to take upper-division courses in accounting, accounting information systems or business administration must first complete the following courses.

1. Complete at least 30-40 credits with a cumulative GPA of 2.25 or higher.
2. 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 200X—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
3. 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 in accounting, accounting information systems and business administration 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

1. Complete the general university requirements. (See page 116. As part of the core curriculum requirements, complete: BA 323X* and MATH 262X*.)
 2. Complete the B.B.A. degree requirements. (See page 124. As part of the common body of knowledge, complete AIS 316.)
 3. Complete ENGL 314W,O/2*.
 4. 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 |
5. Complete two of the following:*
- | | |
|---|---|
| ACCT 401—Advanced Accounting..... | 3 |
| ACCT 404—Advanced Cost Accounting and Controllershship..... | 3 |
| ACCT 430—Advanced Taxes..... | 3 |
| ACCT 472—Advanced Auditing..... | 3 |
| AIS 473—Applied System Design..... | 3 |
6. Complete free electives..... 9-13
 7. 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 bachelor's degree are eligible to take the CPA examination in Alaska. Students completing a bachelor's degree after Dec. 31, 2000 will be required to meet the state's 150-hour requirement to receive a CPA certificate.

Minor

1. Complete the following:*
- | | |
|---|---|
| ACCT 261—Accounting Concepts and Uses I..... | 3 |
| ACCT 262—Accounting Concepts and Uses II..... | 3 |
| Upper-division accounting electives..... | 9 |
2. 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.

Baccalaureate Core Requirements

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

COMMUNICATION (9)

Complete the following:

ENGL 111X (3) _____
ENGL 190H may be substituted.

Complete one of the following:

ENGL 211X OR ENGL 213X (3) _____

Complete one of the following:

COMM 131X OR COMM 141X (3) _____

PERSPECTIVES ON THE HUMAN CONDITION (18)

Complete all of the following four courses:

ANTH 100X/SOC 100X (3) _____
 ECON 100X OR PS 100X (3) _____
 HIST 100X (3) _____
 ENGL/FL 200X (3) _____

Complete one of the following three courses:

ART/MUS/THR 200X, HUM 201X OR ANS 202X (3) _____

Complete one of the following six courses:

BA 323X, COMM 300X, JUST 300X, NRM 303X,
 PS 300X OR PHIL 322X (3) _____

OR complete 12 credits from the above courses PLUS

- two semester-length courses in a single Alaska Native language or other non-English language OR
- three semester-length courses (9 credits) in American Sign Language taken at the university level.

MATHEMATICS (3)

Complete one of the following:

MATH 103X, MATH 107X, MATH 161X OR STAT 200X (3-4) _____
** No credit may be earned for more than one of MATH 107X or 161X.*

OR complete one of the following*:

MATH 200X, MATH 201X, MATH 202X,
 MATH 262X OR MATH 272X (4) _____

**Or any math course having one of these as a prerequisite*

NATURAL SCIENCES (8)

Complete any two (4-credit) courses:

ATM 101X (4) _____
 BIOL 100X (4) _____
 BIOL 103X (4) _____
 BIOL 104X (4) _____
 BIOL 105X (4) _____
 BIOL 106X (4) _____
 BIOL 111X (4) _____
 BIOL 112X (4) _____
 CHEM 100X (4) _____
 CHEM 103X (4) _____
 CHEM 104X (4) _____
 CHEM 105X (4) _____
 CHEM 106X (4) _____
 GEOG 205X (4) _____
 GEOS 100X (4) _____
 GEOS 101X (4) _____
 GEOS 112X (4) _____
 GEOS 120X (4) _____
 GEOS 125X (4) _____
 MSL 111X (4) _____
 PHYS 102X (4) _____
 PHYS 103X (4) _____
 PHYS 104X (4) _____
 PHYS 115X (4) _____
 PHYS 116X (4) _____
 PHYS 175X (4) _____
 PHYS 211X (4) _____
 PHYS 212X (4) _____
 PHYS 213X (4) _____

LIBRARY AND INFORMATION RESEARCH (0-1)

Successful completion of library skills competency test OR

LS 100X or 101X prior to junior standing (0-1) _____

UPPER-DIVISION WRITING AND ORAL COMMUNICATION (0)

Complete the following:

Two writing intensive courses designated (W) (0) _____
 One oral communication intensive course designated (O) (0) _____
 OR two oral communication intensive courses designated (O/2), at the upper-division level (see degree and/or major requirements) (0) _____

TOTAL CREDITS REQUIRED.....38-39