ACCOUNTING

School of Management
Department of Accounting and Information Systems
907-474-7461
www.uaf.edu/som/programs/acct/

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 Collegiate 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.

Major — B.B.A. Degree

1. Complete the general university requirements. (See page 132. As part of the core curriculum requirements, complete: BA F323X* and MATH F262X*.)
2. Complete the B.B.A. degree requirements. (See page 140. As part of the common body of knowledge, complete AIS F316.)
3. Complete ENGL F314W,O/2*.
4. Complete the following program (major) requirements:*  
   ACCT F330—Income Tax..................................................3  
   ACCT F342—Managerial Cost Accounting..........................3  
   ACCT F361—Intermediate Accounting................................3  
   ACCT F362—Intermediate Accounting..............................3  
   ACCT F414—Governmental and Nonprofit Accounting..........3  
   ACCT F452W—Auditing................................................3  
5. Complete two of the following:*  
   ACCT F401—Advanced Accounting..................................3  
   ACCT F404—Advanced Cost Accounting and Controllership ....3  
   ACCT F430—Advanced Taxes........................................3  
   ACCT F472—Advanced Auditing.....................................3  
   AIS F473—Applied System Design...................................3  
6. Complete free electives..............................................9 – 13

* Students must earn a C grade (2.0) or better in each course.

Minor

1. Complete the following:*  
   ACCT F261—Accounting Concepts and Uses I ....................3  
   ACCT F262—Accounting Concepts and Uses II ....................3  
   Upper-division accounting electives................................9

2. Minimum credits required..........................................15
   * Students must earn a C grade (2.0) or better in each course.

Note: Courses completed to satisfy this minor can be used to simultaneously satisfy other major or general distribution requirements.
All degrees (e.g. B.A., B.S., etc.) require additional courses. Refer to specific degree and program requirements.

**Baccalaureate Core Requirements**
*(Note: all courses for Core must be at C- or higher.)*

**COMMUNICATION (9)**
Complete the following:
- ENGL F111X ............................................(3) 
  *
  ENGL F190H may be substituted. *

**Complete one of the following:**
- ENGL F211X OR ENGL F213X .................(3) 

**Complete one of the following:**
- COMM F131X OR COMM F141X .................(3) 

**PERSPECTIVES ON THE HUMAN CONDITION (18)**
Complete all of the following four courses:
- ANTH F100X/SOC F100X ..................................(3) 
- ECON F100X OR PS F100X ..................................(3) 
- HIST F100X ..................................................(3) 
- ENGL/FL F200X ............................................(3) 

**Complete one of the following three courses:**
- ART/MUS/THR F200X, HUM F201X OR ANS F202X .... (3) 

**Complete one of the following six courses:**
- BA F323X, COMM F300X, JUST F300X, NRM F303X, PS F300X OR PHIL F322X ............................................(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 F103X, MATH F107X, MATH F161X OR
- STAT F200X ..................................................(3 – 4) 
  *
  No credit may be earned for more than one of MATH F107X or F161X. *

**OR complete one of the following:**
- MATH F200X, MATH F201X, MATH F202X,
- MATH F262X OR MATH F272X .................................(4) 
  *
  *Or any math course having one of these as a prerequisite.

**NATURAL SCIENCES (8)**
Complete any two (4-credit) courses:
- ATM F101X ..................................................(4) 
- BIOL F100X ..................................................(4) 
- BIOL F103X ..................................................(4) 
- BIOL F104X ..................................................(4) 
- BIOL F111X ..................................................(4) 
- BIOL F112X ..................................................(4) 
- BIOL F115X ..................................................(4) 
- BIOL F116X ..................................................(4) 
- CHEM F100X ................................................ (4) 
- CHEM F103X ................................................ (4) 
- CHEM F104X ................................................ (4) 
- CHEM F105X ................................................ (4) 
- CHEM F106X ................................................ (4) 
- GEOL F111X ................................................ (4) 
- GEOS F100X ................................................ (4) 
- GEOS F101X ................................................ (4) 
- GEOS F107X ................................................ (4) 
- GEOS F112X ................................................ (4) 
- GEOS F120X ................................................ (4) 
- GEOS F125X ................................................ (4) 
- MSL F111X ................................................ (4)
- PHYS F102X ................................................ (4) 
- PHYS F103X ................................................ (4) 
- PHYS F104X ................................................ (4) 
- PHYS F115X ................................................ (4) 
- PHYS F116X ................................................ (4) 
- PHYS F117X ................................................ (4) 
- PHYS F211X ................................................ (4) 
- PHYS F212X ................................................ (4) 
- PHYS F213X ................................................ (4) 

**LIBRARY AND INFORMATION RESEARCH (0 – 1)**
Successful completion of library skills competency test OR
LS F100X or F101X prior to junior standing ..........(0 – 1) 

**UPPER-DIVISION WRITING AND ORAL COMMUNICATION (0)**
Complete the following:
Two writing intensive courses designated (W) ............(0) 
and 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) 

**CORE CREDITS REQUIRED ................................................. 38 – 39**
Minimum credits required for degree .................120