

# Accounting

School of Management  
Department of Accounting and Information Systems  
(907) 474-7121  
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 Accounting (ACCT), Accounting Information Systems (AIS) and Business Administration (BA) Courses, effective Fall 2005

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 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
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 Accounting (ACCT), Accounting Information Systems (AIS) and Business Administration (BA) 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

1. Complete the general university requirements. (See page 107. As part of the core curriculum requirements, complete: BA 323X\* and MATH 262X\*.)
  2. Complete the B.B.A. degree requirements. (See page 115. 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 2 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 baccalaureate degree are eligible to take the CPA examination in Alaska. Any student who has not completed a baccalaureate degree by 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.

Note: Page numbers refer to the UAF 2005-2006 academic catalog, which can be viewed online at [www.uaf.edu/catalog/](http://www.uaf.edu/catalog/).

## 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 107X, MATH 161X OR MATH 103X ..... (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