

**B.S. in BUSINESS ADMINISTRATION
ACCOUNTING EMPHASIS
Suggested Four-Year Schedule
2013-2014 Catalog**

| | |
|-----------------|-----------------|
| Student: | Date: |
| Advisor: | Bear ID: |

The Bachelor of Science in Business Administration degree requires a minimum of **120 hours** which includes: **60 hours of Business** coursework (**33 hours of Business Core**, **24 hours of Emphasis** courses and **3 hours of Business Elective** courses) and **60 hours of Non-Business** coursework which includes a minimum of **40 Non-Business hours designated as Liberal Arts Core (LAC)**. BA 150 (LAC 3c), BA 251 (LAC 7), and/or BACS 101 (LAC ELCT) may count as part of the 60 hour requirement for Non-Business coursework.

| YEAR ONE | | | Sem. Hrs. |
|-------------------------------------|---|--|-----------|
| BACS 101 | *(LAC ELCT) Business Computing | | 3 |
| ENG 122 | (LAC 1a) College Composition | | 3 |
| | (LAC 7 - International Studies) | | 3 |
| MATH 124 | (LAC 2) College Algebra | | 4 |
| ECON 203 | (LAC 5a) Principles of Macroeconomics | | 3 |
| | (LAC 6 - Sciences) (with Lab) | | 4 |
| PSY 120 or SOC 100 or PSY 265 | (LAC 5c) Principles of Psychology or (LAC 5c) Principles of Sociology or (LAC 5c) Social Psychology | | 3 |
| ECON 205 | (LAC 5a) Principles of Microeconomics | | 3 |
| | (LAC 3 - Arts & Humanities) | | 3 |
| | Non-Business Elective | | 1 |
| Total | | | 30 |

| YEAR TWO | | | Sem. Hrs. |
|-----------------|--------------------------------------|--|-----------|
| ENG 123 | (LAC 1b) College Research Paper | | 3 |
| BAAC 220 | Principles of Accounting I | | 3 |
| MATH 176 | Topics in Calculus | | 3 |
| | (LAC 3 - Arts & Humanities) | | 3 |
| BAAC 221 | Principles of Accounting II | | 3 |
| BAFN 231 | Legal Environment of Business | | 3 |
| BAFN 291 | Business Statistics I | | 3 |
| COMM 100 | Basics of Public Speaking | | 1 |
| COMM 101 | Speaking Evaluation | | 2 |
| | (LAC 6 - Sciences) | | 3 |
| | (LAC 4 - History) | | 3 |
| BA 299 | Professional Experience | | 0 |
| Total | | | 30 |

| YEAR THREE | | | Sem. Hrs. |
|-----------------|------------------------------------|--|-----------|
| BAFN 305 | Intermediate Business Stats | | 3 |
| BAAC 320 | Intermediate Accounting I | | 3 |
| BAAC 321 | Intermediate Accounting II | | 3 |
| BAAC 323 | Cost & Managerial Accounting I | | 3 |
| BAMG 350 | Management of Organizations | | 3 |
| BAMK 360 | Marketing | | 3 |
| BACS 300 | Information Systems | | 3 |
| BAFN 370 | Business Finance | | 3 |
| BAAC 325 | Income Tax I (F, SP) | | 3 |
| BAAC 328 | Accounting Systems (F,SP) | | 3 |
| Total | | | 30 |

| YEAR FOUR | | | Sem. Hrs. |
|-----------------|--|--|-----------|
| BAAC 424 | Accounting Ethics (F,SP) | | 3 |
| BAAC 421 | Advanced Accounting (F, SP) | | 3 |
| BAAC 425 | Auditing I | | 3 |
| BAFN 390 | Operations Management | | 3 |
| BAMG 456 | Strategic Management | | 3 |
| | (LAC 8 - Multicultural Studies) | | 3 |
| | Non-Business Elective | | 3 |
| | Non-Business Elective | | 3 |
| | Non-Business Elective | | 3 |
| | Business Elective: Take three (3) semester credit hours from: BA 205, BACS 200 or any 300/400 level course from any emphasis that is not counted in the Business Core, Required Emphasis, or Required Emphasis Electives. (BAAC 301, BAFN 302 and BAMG 356 may not be used.) | | 3 |
| Total | | | 30 |

| | | | | | | | |
|--------------------------------|--|---------------------------|--|--------------------------------|--|--------------------------------------|--|
| Non-Bus. hrs. completed | | LAC hrs. remaining | | Non-Bus. hrs. remaining | | Total Non-Bus. hrs. remaining | |
|--------------------------------|--|---------------------------|--|--------------------------------|--|--------------------------------------|--|

*** If a student fulfills the BACS 101 requirement by successfully passing the Computer Proficiency Exam, the student will choose an alternative 3 semester hours of Non-Business Elective credits in order to reach the 120 hours required for graduation.**

Computing Proficiency Exam: The College maintains a computing proficiency requirement as a prerequisite to certain business courses. It is expected that most students will demonstrate this proficiency as they enter the program. All students may demonstrate this competency through: a.) passing a stand-alone proficiency exam or; b.) completing an integrated proficiency exam and earning a satisfactory grade in BACS 101 Business Computing. To sign up for the exam, go to the following address: <http://www.mcb.unco.edu/Technology/CPE/>.

A student must attain a 2.0 or greater cumulative Business GPA, and at least a "C-" grade in each individual Business Administration Core course. A student who has attempted at least nine UNC credits in Business Administration courses must maintain a 2.0 grade point average in all Business courses. The following Business courses do **not** count in the Business GPA: BA 180, BAFN 240, BAMK 260, BAAC 301, BAFN 302, and BAMG 356.

In addition to fulfilling the basic requirements for the Bachelor of Science degree in Business Administration, a graduation requirement is the achievement of a cumulative grade point average of 2.00 for BAAC 222 and all upper division (300/400-level) accounting (BAAC) courses completed at the University of Northern Colorado. One half of the 60 business credits must be in non-accounting credits. The total number of hours in accounting coursework cannot exceed 30 hours of 300 to 400 level accounting courses.

UNC's Grade Replacement Policy may be applied to Business courses during the student's undergraduate academic career. Please see <http://www.unco.edu/regrec/Current%20Students/Grades/Gradereplacement.html> for details.

Note: Some students may qualify to apply for admission to a Business major or minor. These students include transfer students with at least 15 hours with a cumulative GPA of 2.5-2.99 and UNC students who have completed a total of 15 hours with a cumulative UNC GPA of 2.5-2.99. Students may apply with the administrative assistant in the department of their choice of emphasis located in Kepner Hall.

MCB COURSE PREREQUISITES: 2013-2014 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.

BUSINESS CORE: 33 semester credit hours total

Take all courses in the following list. A grade of "C-" or better is required in each course.
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 |
|----------|----------------------------------|---|--|
| BA 299 | Professional Experience | Consent of instructor Business Majors only | |
| BAAC 220 | Principles of Accounting I | BACS 101 or CPE At least 24 credit hours completed | Business Computing (may be taken concurrently) |
| BAAC 221 | Principles of Accounting II | BACS 101 or CPE BAAC 220 Sophomores or above | Business Computing Principles of Accounting I with minimum grade of "C-" |
| BAFN 231 | Legal Environment of Business | None | |
| BAFN 291 | Business Statistics I | BACS 101 or CPE MATH 124 | Business Computing (may be taken concurrently) College Algebra |
| BACS 300 | Information Systems | BACS 101 or CPE or CS 101 Business Majors/Minors & SE Majors only Juniors or above | Business Computing Introduction to Computer Science |
| BAFN 305 | Intermediate Business Statistics | BACS 101 or CPE BAFN 291 MATH 176 or MATH 131 Business Majors/Minors only Juniors or above | Business Computing Business Statistics Topics in Calculus Calculus I |
| BAMG 350 | Management of Organizations | Juniors or above | |
| BAMK 360 | Marketing | ECON 205 Juniors or above | Principles of Microeconomics (may be taken concurrently) |
| BAFN 370 | Business Finance | BAAC 221 BAFN 291 ECON 203 ECON 205 Juniors or above | Principles of Accounting II Business Statistics I Principles of Macroeconomics Principles of Microeconomics |
| BAFN 390 | Operations Management | BACS 101 or CPE BAFN 291 Business Majors only Juniors or above | Business Computing Business Statistics I |
| BAMG 456 | Strategic Management | BAFN 305 BAFN 370 BAMG 350 BAMK 360 Business Majors only Senior standing | Intermediate Business Statistics (may be taken concurrently) Business Finance Management of Organizations Marketing |

Accounting Emphasis: 24 semester credit hours total

Must be a Business major and a Junior or above.
A maximum of 9 semester credits in 300/400-level Required Emphasis Credits
and Business Electives can be transferred from other four-year institutions.

Required Emphasis Courses: 24 semester credit hours

Take all courses in the following list.
A cumulative GPA of 2.00 for BAAC 222 and all upper division (300/400) Accounting (BAAC) courses completed at UNC is required.

| 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 | 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 | BAAC 221 | Principles of Accounting II with a minimum grade of "C-" |
| BAAC 328 | Accounting Systems | BACS 300 BAAC 221 Business Majors & NISS Minors only | Information Systems Principles of Accounting II with a minimum grade of "C-" |
| BAAC 421 | Advanced Accounting | BAAC 321 Accounting emphasis only | Intermediate Accounting II with a minimum grade of "C-" |
| BAAC 424 | Accounting Ethics | BAAC 320 | Intermediate Accounting I with a minimum grade of "C-" or consent of instructor |
| BAAC 425 | Auditing I | BAAC 320 Senior or above or consent of instructor | Intermediate Accounting I with a minimum grade of "C-" |

Business Electives: 3 semester credit hours

Take one course from the following list.

Accounting emphasis majors are encouraged to reserve the additional three 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 (SP) | BAAC 220 Business Majors/Minors only or consent of instructor | Principles of Accounting I |
| BAAC 423 | Cost and Managerial Accounting II (SP) | BAAC 323 | Cost and Managerial Accounting I with minimum grade of "C-" |
| BAAC 427 | Governmental & Institutional Accounting (F) | BAAC 221 | Principles of Accounting II with a minimum grade of "C-" |
| BAAC 429 | Income Tax II (F) | BAAC 325 | Income Tax I with a minimum grade of "C-" |
| BAFN 332 | Business Administration & the Law | BAFN 231 | Legal Environment of Business |

Some of the upper level Accounting courses are offered in only one semester each year.
Meet with your Accounting faculty advisor each semester to make certain you are on schedule.