

**THE PROGRAM OF STUDY FOR THE UNDERGRADUATE  
MAJOR IN ACCOUNTING**

The basic objective of the accounting program is to provide students with the educational background needed for a career in the accounting profession. The educational philosophy represents a blending of a conceptual foundation for dealing with emerging accounting issues and applying current technical pronouncements with a practical basis for working in an accounting environment. Please visit with your advisor for additional information regarding business minors.

**Cumulative and College, Advanced Business Standing and Graduation GPA Requirements: 2.50 GPA, USP 2015**

I. <u>University Studies Requirements and Non-business Requirements</u>				Credit Hours
First-Year Seminar	1101	One course required	FY†	3
<b>English</b>	<b>1010*</b>	Freshman English	C1†	3
<b>Communication 2</b>	_____*	One course required	C2†	3
Mathematics	1400 or passing Math Placement Test at Level 4 or ACTE Math 26+		Q	
<b>Mathematics</b>	<b>2350*</b>	Business Calculus		4
<b>Mathematics</b>	<b>2355*</b>	Mathematical Applications for Business		4
		Math 2200 and 2205 may be substituted for Math 2350 and 2355		
<b>Statistics</b>	<b>2050* or 2070*</b>	One course required		4
Physical & Natural World	_____/_____	Two courses required	PN	6
U.S. & WY Constitution	_____	One course required	V	3
Human Culture	Met with ECON 1010 and ECON 1020		H	
Non-business electives	_____/_____/_____	9 hours required (may include Math 1400)		9
<b>Total Hours Required in Section I</b>				<b>39</b>

II. Common Body of Knowledge courses

**Grade of C (C- not acceptable) or above required for common body of knowledge courses. It is the student's responsibility to be certain that prerequisite courses are successfully completed prior to course registration.**

<b>Accounting</b>	<b>1010*</b>	Principles of Accounting I	3
<b>Accounting</b>	<b>1020*</b>	Principles of Accounting II	3
<b>Economics</b>	<b>1010*</b>	Principles of Macroeconomics	3
<b>Economics</b>	<b>1020*</b>	Principles of Microeconomics	3
Management	1040	Legal Environment of Business	3
<b>Information Mgt</b>	<b>2400*</b>	Introduction to Information Management	3
Finance	3250	Corporate Finance	3
Management	3210	Management and Organization	3
Marketing	3210	Introduction to Marketing	3
Decision Science	3210	Introduction to Operations & Supply Chain Mgt	3
Management	4800**	Business Strategy and Policy	3

**Total Hours Required in Section II** **33**

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			Credit Hours
III. <u>Courses required for a major in Accounting</u>			
<b>Grade of C (C- not acceptable) or above required for major specific courses.</b>			
Accounting	3230	Intermediate Accounting I	3
Accounting	3240	Cost Accounting I	3
Accounting	3070	Tax I	3
Accounting	3430	Intermediate Accounting II	3
Accounting	3610	Accounting Information Systems I	3
Accounting	3830	Intermediate Accounting III	3
Accounting	4050	Governmental & Nonprofit Accounting	3
Accounting	4060	Auditing I	3
Accounting	4600	Professionalism & Ethics	3
Accounting elective (choose one):			3
	4010	Accounting Information Systems II	
	4020	Information Security	
	4540	Cost Accounting II	
	4830	Survey of International Accounting	
<b>Total Hours Required in Section III</b>			<b>30</b>

IV. Free Electives from any college

Students planning to sit for the CPA exam are encouraged to take Commercial Law (MGT 4350).

<b>Total Hours Required in Section IV</b>	<b>18</b>
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<b>TOTAL HOURS REQUIRED FOR GRADUATION</b>	<b>120</b>
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This program has been formulated to meet the requirements of AACSB International (the Association to Advance Collegiate Schools of Business), the University of Wyoming, and the College of Business.

**Minimum requirements include:**

- Minimum of 42 semester hours of junior/senior-level courses. 30 of the 42 hours must be earned from UW.
- 2.50 grade point average in all College of Business courses.
- 2.50 grade point average in all institution (UW) courses.
- 50% of the business credit hours must be from the University of Wyoming.
- Grade of C (C- not acceptable) or above required for University Studies Program: FY, C1, C2, and C3.
- Grade of C (C- not acceptable) or above required for common body of knowledge and major specific core courses.
- A maximum of 6 hours each at the freshman/sophomore and junior/senior-level of military science may be applied to degrees in the College of Business.
- Grade of C (C- not acceptable) or above in MGT 4800 and a passing score on the ETS standardized test for COB majors.

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†University Studies Program FY, C1, C2, and C3 must be completed with a C (C- not acceptable) or better.

\***Component of Advanced Business Standing.** Grade of C (C- not acceptable) or **above** required.

\*\*Management 4800 is to be taken semester of graduation.