

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

<u>I. University Studies Requirements and Non-business Requirements</u>				<u>Credit Hours</u>
First-Year Seminar	1101	One course required	FY†	3
English	1010*	Freshman English	C1†	3
Communication 2	_____*	One course required	C2†	3
Mathematics	1400 or passing Math Placement Test at Level 4 or ACTE Math 26+		Q	
Mathematics	2350*	Business Calculus		4
Mathematics	2355*	Mathematical Applications for Business		4
	Math 2200 and 2205 may be substituted for Math 2350 and 2355			
Statistics	2050* or 2070*	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
Total Hours Required in Section I				39

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.

Accounting	1010*	Principles of Accounting I		3
Accounting	2020*	Principles of Accounting II		3
Economics	1010*	Principles of Macroeconomics		3
Economics	1020*	Principles of Microeconomics		3
Management	1040	Legal Environment of Business		3
Information Mgt	2400*	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	C3†	3
Total Hours Required in Section II				33

†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.

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III. Courses required for the Accounting Major Credit Hours

Grade of C (C- not acceptable) or above required for major specific courses.

A. Accounting Requirements

Accounting	3070	Tax I	3
Accounting	3230	Intermediate Accounting I	3
Accounting	3240	Cost Accounting I	3
Accounting	3430	Intermediate Accounting II	3
Accounting	3610	Accounting Information Systems I	3
Accounting	4060	Auditing I	3

Accounting Elective: Any ACCT class at the upper division level that has not been used to meet any other requirements. 3

Note:

An ethics and two audit courses are required to be licensed in Colorado.

Please refer to the Wyoming and Colorado Board of CPAs for information on CPA exam and licensing requirements in each respective state.

B. Advanced Business Electives 3000/4000 level which have not been used to meet any other requirements. 6

Total Hours Required in Section III **27**

IV. Free Electives from any college which have not been used to meet any other requirements.

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

Total Hours Required in Section IV **21**

TOTAL HOURS REQUIRED FOR GRADUATION **120**

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 and 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 at the 1/2000 level and 3/4000 level 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 exit exam for COB majors.

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