Accounting, B.B.A.

Students who wish to earn the Bachelor of Business Administration with a major in accounting must be admitted to the accounting program. Undergraduate accounting majors are subject to the probation and dismissal rules described in the Bachelor of Business Administration section of the Catalog and are governed by the Tippie Honor Code.

The B.B.A. is not sufficient preparation for Certified Public Accountant (CPA) licensure in states that have passed a 150-hour law, including Iowa.

Requirements

The Bachelor of Business Administration with a major in accounting requires a minimum of 120 s.h., including at least 25 s.h. of work for the major. All required major coursework must be taken at the University of Iowa. Students must be admitted to the accounting program in order to major in accounting. Coursework in the program provides concentrated coverage of professional accounting subjects and closely related topics in commercial law, business, and information systems.

To enter the program, undergraduates must be admitted to the Tippie College of Business. They must have a University of Iowa g.p.a. of at least 3.00 and a cumulative g.p.a. of at least 3.00, a g.p.a. of at least 2.67 (B-minus average) in ACCT:2100 Introduction to Financial Accounting and ACCT:2200 Managerial Accounting, and a passing score on the Department of Accounting writing assessment. Students who wish to declare accounting as a major but do not satisfy the automatic admission requirements may still apply to the professional program; applications are reviewed case-by-case.

Students usually spend the first and second year taking prerequisites and other coursework required for all B.B.A. students. To view the common B.B.A. requirements, see the Bachelor of Business Administration in the Catalog.

Accounting Major

These business core classes are prerequisites to major-level courses:
- MGMT:2000 Introduction to Law
- MSCI:2800 Foundations of Business Analytics
- MSCI:3005 Information Systems

Students may not count ACCT:3020 Financial Accounting and Reporting toward the B.B.A. in accounting due to overlap in course content.

Students who major in accounting are required to take the following major coursework at the University of Iowa during their third and fourth years.

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT:3100</td>
<td>Professional Accounting Seminar (must be taken by the second semester in the program)</td>
<td>1</td>
</tr>
<tr>
<td>ACCT:3200</td>
<td>Income Measurement and Asset Valuation</td>
<td>3</td>
</tr>
<tr>
<td>ACCT:3300</td>
<td>Valuation of Financial Claims</td>
<td>3</td>
</tr>
<tr>
<td>ACCT:3400</td>
<td>Introduction to Taxation</td>
<td>3</td>
</tr>
</tbody>
</table>

ACCT:3600 Accounting Information Systems 3
ACCT:4100 Auditing 3
ACCT:4200 Accounting for Management Analysis and Control 3
ACCT:4300 Business Law 3

And one accounting elective during the fourth year:
ACCT:3500 Advanced Tax Topics (offered fall only) 3
ACCT:4400 Advanced Financial Accounting (offered spring only) 3

Optional Accounting Electives

<table>
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<tr>
<th>Code</th>
<th>Title</th>
<th>Hours</th>
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<tbody>
<tr>
<td>ACCT:3450</td>
<td>Tax Practicum (VITA) I</td>
<td>1</td>
</tr>
<tr>
<td>ACCT:3451</td>
<td>Tax Practicum (VITA) II</td>
<td>2</td>
</tr>
<tr>
<td>ACCT:4600</td>
<td>Tax Research</td>
<td>2</td>
</tr>
</tbody>
</table>

Summer: GMAT and Admission to the M.Ac.

Students who intend to continue in the accounting program after receiving the B.B.A. should take the Graduate Management Admission Test (GMAT) during the summer before their senior year, as preparation for applying to the Master of Accountancy program.

Academic Plans

Sample Plan of Study

Sample plans represent one way to complete a program of study. Actual course selection and sequence will vary and should be discussed with an academic advisor. For additional sample plans, see MyUI.

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<table>
<thead>
<tr>
<th>Course</th>
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<tr>
<td>ACCT:3500</td>
<td>Advanced Tax Topics</td>
<td>3</td>
</tr>
<tr>
<td>ACCT:4400</td>
<td>Advanced Financial Accounting</td>
<td>3</td>
</tr>
</tbody>
</table>

Complete writing assessment when enrolled in ACCT:2200 Managerial Accounting.

First Year

<table>
<thead>
<tr>
<th>Fall</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>MATH:1340</td>
<td>Mathematics for Business b</td>
</tr>
<tr>
<td>RHET:1030</td>
<td>Rhetoric</td>
</tr>
<tr>
<td>GE: Historical Perspectives c</td>
<td>3</td>
</tr>
<tr>
<td>GE: Natural Sciences without Lab c</td>
<td>3</td>
</tr>
</tbody>
</table>
Spring
- CSI:1600 Success at Iowa 2
- Hours 16

Spring
- MATH:1380 Calculus and Matrix Algebra for Business 4
- ECON:1100 Principles of Microeconomics 4
- MSCI:1500 Business Computing Essentials 2
- ENGL:1200 The Interpretation of Literature 3
- GE: Diversity and Inclusion or GE: Values and Culture 3
- Hours 16

Second Year
Fall
- ACCT:2100 Introduction to Financial Accounting 3
- STAT:1030 Statistics for Business 4
- MGMT:2000 Introduction to Law 3
- BUS:3000 Business Communication and Protocol 3
- GE: Social Sciences 3
- Hours 16

Spring
- ACCT:2200 Managerial Accounting 3
- ECON:1200 Principles of Macroeconomics 4
- MSCI:2800 Foundations of Business Analytics 3
- MSCI:3005 Information Systems 3
- Non-business elective course 3
- Hours 16

Third Year
Fall
- ACCT:3100 Professional Accounting Seminar 1
- ACCT:3200 Income Measurement and Asset Valuation 3
- ACCT:3400 Introduction to Taxation 3
- FIN:3000 Introductory Financial Management 3
- GE: International and Global Issues 3
- Non-business elective course 1
- Hours 14

Spring
- ACCT:3300 Valuation of Financial Claims 3
- ACCT:3600 Accounting Information Systems 3
- MGMT:2100 Introduction to Management 3
- MKTG:3000 Introduction to Marketing Strategy 3
- Non-business elective course 3
- Hours 15

Summer
- Exam: GMAT 0

Fourth Year
Fall
- ACCT:4100 Auditing 3
- Major: Accounting elective course 3
- MSCI:3000 Operations Management 3
- Non-business elective course 3
- Non-business elective course 2
- Hours 14

Career Advancement
Over 95 percent of students reported that they found permanent employment, were accepted to graduate school, or were not seeking employment within six months of graduation.

The Pomerantz Career Center offers multiple resources to help students find internships and jobs; for more information about careers, visit the Pomerantz Career Center website.