

# Accounting, BBA

The accounting program draws on curricula that provide a strong base of traditional technical subject matter and the skills needed for solving complex business problems. This framework of study enables students to continue professional growth over the entire span of their careers. The program emphasizes communication skills and provides the academic background required for leadership positions in business, government, and public accounting. It can also qualify students to take the Certified Public Accountant (CPA) examination.

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

## Common BBA Requirements

The Bachelor of Business Administration (BBA) requires a minimum of 120 s.h. of credit, including at least 48 s.h. earned in business courses and at least 52 s.h. earned in non-business courses.

BBA students must earn 45 s.h. at the University of Iowa following admission to the BBA program. At least 24 s.h. in business courses must be earned with Tippie College of Business coursework. At least two-thirds of the semester hours in a student's major must be earned in the student's major department at the Tippie College of Business. Nonresident instruction includes coursework at colleges and universities other than the University of Iowa.

To graduate, BBA students must have a cumulative grade-point average of at least 2.00 in all college-level coursework attempted, all college-level business coursework attempted, all college-level major coursework attempted, all college-level coursework attempted at the University of Iowa, all college-level business coursework attempted at the University of Iowa, and all college-level major coursework attempted at the University of Iowa.

## Common BBA Requirements

BBA students must fulfill the following common requirements or approved equivalents. For approved equivalents, consult the college's Undergraduate Program Office.

### General Education

Students may not count courses taken to fulfill General Education Program requirements toward other course requirements for the BBA.

Course #	Title	Hours
	Historical Perspectives	3
	International and Global Issues	3
	Interpretation of Literature	3
	Natural Sciences (without lab)	3
	Rhetoric	4
	Social Sciences (excluding ECON:1100 and ECON:1200)	3
	Understanding Cultural Perspectives	3

Values and Society

3

World Languages

0-10

## World Languages

Tippie College of Business students may complete the World Languages requirement using one of three options. One year of high school language study is generally equivalent to one semester of college language study.

### Option One

Attain fourth level proficiency in a single world language. Students attain fourth level proficiency in a single world language by completing four years of that language in high school or four semesters in college, or an equivalent combination of high school and college coursework, or pass an achievement test or evaluation at fourth level proficiency.

### Option Two

Attain third level proficiency in a single world language and complete a World Language and Cultural Exploration course. Students attain third-level proficiency in a single world language by completing three years of that language in high school or three semesters in college, or an equivalent combination of high school and college coursework, or pass an achievement test or evaluation at third-level proficiency. Option two does not qualify students to earn credit under the Furthering Language Incentive Program (FLIP).

### Option Three

Attain second level proficiency in each of two world languages. Students attain second level proficiency in each of two world languages by completing two years of each language in high school or two semesters of each language in college, or an equivalent combination of high school and college coursework, or pass achievement tests and/or evaluations at second-level proficiency in each language. Option three does not qualify students to earn credit under the Furthering Language Incentive Program (FLIP).

## Prerequisites for Admission to the BBA Program

Course #	Title	Hours
BAIS:1500	Business Computing Essentials	2
ECON:1100	Principles of Microeconomics	4
MATH:1350	Quantitative Reasoning for Business	4
RHET:1030	Rhetoric: Writing and Communication	4
STAT:1030	Statistics for Business	4

## Prerequisites for Declaring a BBA Major

Course #	Title	Hours
ACCT:2100	Introduction to Financial Accounting	3
ECON:1200	Principles of Macroeconomics	4

## BBA Core

Course #	Title	Hours
ACCT:2200	Managerial Accounting Analytics and Data Visualization	3
BAIS:2800	Foundations of Business Analytics	3
BAIS:3000	Operations Management	2
BAIS:3005	Information Systems	2
BUS:2200	Discover Business at Tippie	1
BUS:3000	Business Communication and Professionalism	3
FIN:3000	Introductory Financial Management	3
MGMT:2000	Introduction to Law	3
MGMT:2100	Introduction to Management	3
MKTG:3000	Introduction to Marketing Strategy	3

## Experiential Learning Requirement: Tippie RISE

RISE is an acronym for hands-on experiential learning in the form of research with faculty, internship course, study abroad, and experiential course. All BBA students in the Tippie College of Business students must successfully complete at least one of these four experiences. Courses that satisfy Tippie RISE are as follows.

### Research With Faculty

Working closely with a faculty mentor, students explore a research question of interest for a semester or more. By conducting academic research, students enhance their critical thinking skills, learn techniques to collect and analyze data, and apply their findings to business practices. These skills are highly useful for a variety of businesses and graduate programs.

Course #	Title	Hours
ACCT:4999	Honors Thesis in Accounting	arr.
BAIS:4999	Honors Thesis in Business Analytics	arr.
BUS:3600	Mentored Research	arr.
BUS:4999	Honors Thesis in Business	arr.
ECON:4999	Honors Thesis in Economics	arr.
FIN:4999	Honors Thesis in Finance	arr.
MGMT:4999	Honors Thesis in Management	arr.
MKTG:3702	Marketing Institute Seminar II	2
MKTG:4999	Honors Thesis in Marketing	arr.
URES:3992	Undergraduate Research and Creative Projects	0
URES:3993	Undergraduate Research and Creative Projects	1-4
URES:3994	Undergraduate Research and Creative Projects	1-4
URES:3995	Independent Creative Research by Undergraduates Summer Internship	0

## Internship Course

As students gain valuable hands-on work experience in a professional internship, they complete one of the approved internship courses to assist them in having a meaningful learning experience. The internship courses encourage students to take on relevant job responsibilities, outline strategies to meet internship goals, regularly communicate with their supervisors, explore the career field, and reflect on their growth throughout the experience.

Course #	Title	Hours
BUS:3100	Academic Internship or Cooperative Education	0
BUS:3900	Business Communication Internship I	3
BUS:4900	Academic Internship	arr.
CCP:1201	Academic Internship	1-3
CCP:2020	Washington Center Internship Program	arr.
CCP:2202	International Student Full-Time Academic Internship	9
ENTR:4300	Launching an Entrepreneurial Venture	arr.
ENTR:4900	Academic Internship	arr.
EVNT:2110	Internship in Event Management	3
LS:3011	Leadership Certificate Capstone	0-2
SRM:4199	Independent Sport and Recreation Field Experience	arr.

## Study Abroad

By taking advantage of short-term, summer, semester, or academic year programs, students can expand their worldview and learn alternative business and cultural practices outside of the United States. Students can participate in Tippie RISE study abroad programs such as London Winter, International Business in Sydney, CIMBA Italy, Global Internships, spring break programs through the John Pappajohn Entrepreneurial Center, or any of the many UI study abroad programs in over 40 countries. Any study abroad program is accepted for credit, including virtual programs, short-term faculty-led programs, and summer, semester, or year-long programs. These courses may be study abroad courses (prefix ABRD) or select study abroad international activities courses (prefix INTL) but are not required to be; see Study Abroad in the catalog.

## Experiential Course

In approved experiential courses, students improve their understanding of academic concepts by applying them to a class project with a company or nonprofit organization. Using real circumstances and issues, students engage with the organization to make a lasting impact. Students have support from classmates and guidance from their instructor throughout the duration of the project. Experiential courses are offered in many BBA majors and as business and non-business electives. Courses must be taken at the University of Iowa to satisfy Tippie RISE.

Course #	Title	Hours
ACCT:3451	Tax Practicum (VITA) II (spring only)	1

BAIS:4150	Business Analytics and Information Systems Capstone	3
BUS:3920	Business Case Competitions Professional Preparation	arr.
ECON:3360	Experimental Economics	3
ENTR:4100	International Entrepreneurship, Culture, and Social Impact	1-3
ENTR:4200	Entrepreneurship: Business Consulting	3
FIN:4250	Applied Equity Valuation	3
FIN:4310	Advanced Corporate Finance	3
FIN:4350	Applied Wealth Management	3
FIN:4410	Enterprise Risk Management	3
FIN:4420	Property and Liability Insurance	3
FIN:4460	Insurer Operations and Captive Management	3
LS:1024	Hawkeye Service Breaks (spring only)	3
LS:3002	Career Leadership Academy Part 2: Leadership in Action	3
MGMT:3600	Nonprofit Organizational Effectiveness II	3
MGMT:3850/ ENTR:3850	Entrepreneurial Leadership Academy II	3
MGMT:4600	Nonprofit Ethics and Governance	3
MKTG:3100	Marketing Research	3
MKTG:3103	Advanced Marketing Research	3
MKTG:3700	Marketing Institute Seminar I	2
MKTG:3701	Marketing Institute Field Studies	2
MKTG:4250	Marketing and Sustainability	3
MKTG:4800	Marketing Consulting Project	3
SRM:4197	Sport and Recreation Field Experience (not first section)	arr.

## Major Area of Study

All BBA students must complete a major area of study. The college offers BBA majors in accounting, business analytics and information systems, economics, entrepreneurship, finance, management, marketing, and risk management and insurance. The requirements for each major are established by the department that offers the major.

## Students With Associate of Arts Degrees

Students who have been granted an Associate of Arts (AA) from a community college participating in the Iowa and Illinois Community College/Regents Articulation Agreements are considered to have met all high school unit requirements for admission to the BBA and all of the General Education Program requirements listed under "General Education Requirements," except the Understanding Cultural Perspectives and World Languages requirements. The program of study for which a student was awarded the AA must have included:

- a minimum of 60 s.h. (or 90 quarter hours) of credit acceptable toward graduation from the University of Iowa;
- completion of the agreed-upon group of courses at the community college; and
- a GPA of at least 2.00.

Mathematics courses comparable to MATH:0100 Basic Algebra I are not accepted toward graduation. Completion of an Associate of Arts does not guarantee admission to the BBA program in the Tippie College of Business. See Admission in Undergraduate Programs for a complete list of requirements for admission to the BBA.

Students who use the provisions of the articulation agreement are granted a maximum of 60 s.h. of transferable credit from two-year colleges toward the 120 s.h. required for a BBA. Credit earned for the AA beyond the 60 s.h. transferable maximum is used in computing a student's grade-point average, and it may be used to satisfy course requirements, but it does not count toward the BBA. Transfer credit for business courses taken during the first and second years is counted toward the BBA only if such courses are usually offered as lower-division courses at the University of Iowa.

## Transfer Courses

Students who have taken courses at another institution that are similar to those approved for the common business requirements at Iowa may request that these courses be evaluated for transfer credit. Students who transfer fewer hours than needed to meet a common business requirement may use only approved courses to complete the remainder of the requirement. Only courses taken at accredited four-year institutions may be used to satisfy business course requirements numbered 3000 or above. Students must complete a minimum of 24 s.h. of business coursework at Iowa and at least two-thirds of the coursework in the major in the department awarding the major. They must also meet the 45 s.h. residence requirement of the Tippie College of Business. Credit earned through online courses may be counted toward all requirements for graduation, subject to approval by a student's major department.

## Multiple Majors in Business

Students may earn the BBA degree with more than one major; they may also combine the BBA degree with the Bachelor of Arts or Bachelor of Science in economics (except for the BBA in economics). The Four-Year Graduation Plan is not available to students earning more than one major or degree. Students have access to degree audits in MyUI for all of the programs of study they have officially declared. They also have access to all program courses, with some limitations, during early registration. A student must be in good academic standing in order to declare more than one major. See Double Majors and Joint Degrees on the Tippie College of Business website.

## Requirements

The Bachelor of Business Administration with a major in accounting requires a minimum of 120 s.h., including at least 24–25 s.h. of work for the major. All required major coursework must be taken at the University of Iowa. Students must have a cumulative grade-point average (GPA) of at least 2.00 in all college coursework attempted, all college coursework attempted in business, all college coursework attempted in the major, all coursework attempted at the University of Iowa, all business coursework attempted at the

University of Iowa, and all coursework in the major attempted at the University of Iowa.

Students must complete certain prerequisite courses for admission to the college as well as courses required to declare a major in accounting. Students usually spend the first and second year completing prerequisites and other coursework required for all BBA students.

Coursework provides concentrated coverage of professional accounting subjects and closely related topics in commercial law, business, and information systems.

The Bachelor of Business Administration with a major in accounting requires the following coursework. Students may choose to complete the major with no subprogram or with the corporate subprogram.

Requirements	Hours
Accounting Common Required Courses	10
Additional Accounting Requirements	14-15

## Accounting Common Required Courses

Course #	Title	Hours
All of these:		
ACCT:3100	Professional Accounting Seminar	1
ACCT:3200	Income Measurement and Asset Valuation	3
ACCT:3300	Valuation of Financial Claims	3
ACCT:4200	Advanced Managerial Accounting Analytics	3

## Accounting Major With No Subprogram

The major in accounting with no subprogram is the best option for students who plan to take the Certified Public Accountant (CPA) exam and work in the public accounting sector.

Students who major in accounting with no subprogram complete an additional 15 s.h. from the following.

Course #	Title	Hours
All of these:		
ACCT:3400	Introduction to Taxation	3
ACCT:3600/ BAIS:3100	Accounting Systems and Analytics	3
ACCT:4100	Auditing	3
ACCT:4300	Accounting Ethics and Law	3
And one accounting elective from these:		
ACCT:3500	Advanced Tax Topics (offered fall only)	3
ACCT:4280/ BAIS:4280	Cybersecurity (offered spring only)	3
ACCT:4400	Advanced Financial Accounting (offered spring only)	3

## Certified Public Accountant (CPA) Exam and Licensure

A significant percentage of accounting graduates pursue the CPA license. Requirements to sit for the CPA exam and

for CPA licensure vary by state. Each state requires 150 s.h. to become a licensed CPA, including specific courses and a minimum number of accounting hours. In many states, the required accounting hours exceed the minimum requirements of the BBA. Students should review their state's educational requirements at the National Association of State Boards of Accountancy (NASBA) website and consult with the director of the Master of Accountancy program as needed.

## Optional Accounting Electives

Course #	Title	Hours
ACCT:3420	Taxes and Business Strategy	3
ACCT:3450	Tax Practicum (VITA) I	0,2
ACCT:3451	Tax Practicum (VITA) II	1
ACCT:3550	Financial Statement Analysis	3
ACCT:4000	Special Topics in Accounting	1-3
ACCT:4220	Design and Use of Cost Management Systems	3
ACCT:4600	Research Seminar for Tax Professionals	2

## Accounting Major With Corporate Subprogram

The corporate subprogram equips students with skills tailored for corporate finance, management accounting, financial analysis, and strategic planning.

Students who major in accounting with the corporate subprogram complete at least an additional 14 s.h. from the following.

## Corporate Subprogram Required Courses

Course #	Title	Hours
This course:		
ACCT:3550	Financial Statement Analysis (offered spring only)	3
One of these:		
ACCT:3400	Introduction to Taxation	3
ACCT:3420	Taxes and Business Strategy (offered spring only)	3
ACCT:4100	Auditing	3

## Corporate Subprogram Upper-Level Electives

Students complete a minimum of 8 s.h. in accounting courses (prefix ACCT) numbered 3000 or higher, excluding courses already taken for the major.

The following courses from other departments in the Tippie College of Business also count toward the corporate subprogram. Students are not guaranteed specific elective options. The availability of courses outside the Department of Accounting may be subject to prerequisites or restricted to students who have declared a second major within the respective department.

Course #	Title	Hours
BAIS:3025	Business Process Automation	3
BAIS:3140	Information Visualization	3
BAIS:3200	Database Management	3
BAIS:3500	Data Mining	3



ECON:3355	Economic and Business Forecasting	3
ENTR:4200	Entrepreneurship: Business Consulting	3
FIN:3300	Corporate Finance	3
FIN:3400	Principles of Risk Management and Insurance	3
FIN:4210	Futures and Options	3
FIN:4220	Fixed Income Securities	3
FIN:4240	International Finance	3
FIN:4250	Applied Equity Valuation	3
FIN:4330	Investment Banking	3
FIN:4340	Wealth Management	3
MGMT:3200	Individuals, Teams, and Organizations	3
MGMT:4100	Dynamics of Negotiations	3

## Career Advancement

The accounting major prepares students for various career opportunities in finance, business, and other sectors. Graduates can pursue roles such as financial accountant, management accountant, tax accountant, auditor, financial analyst, or forensic accountant. They find employment in diverse sectors, including public accounting firms, corporations, government agencies, non-profit organizations, and financial institutions. This major offers a solid foundation in financial reporting, analysis, and decision-making, ensuring students are well-equipped for success in the dynamic field of accounting.

In the most recent Pomerantz Career Center graduate survey, 98% of graduating students reported that they found permanent employment, planned to attend 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.

## 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.

### Accounting, BBA

Course	Title	Hours
<b>Academic Career</b>		
<b>Any Semester</b>		
Pre-business students must be admitted to the Tippie College to declare the accounting major. Students not already admitted to Tippie generally apply for admission during their second year as they are completing the prerequisite courses. <sup>a</sup>		
Students are required to complete 52 s.h. of non-business coursework. Courses with a prefix of ACCT, BAIS, BUS, ECON, ENTR, FIN, MGMT, and MKTG will not count towards non-business hours. Check degree audit for non-business hours or confer with academic advisor.		

Students who need to complete the World Language requirement should consult with their academic advisor about when to add courses to plan of study. World Language counts as non-business coursework.

To fulfill the Tippie RISE experiential learning requirement, complete an approved course in at least one of the following categories: research with faculty, internship course, study abroad, experiential course.<sup>b</sup>

Students must satisfy the Tippie College of Business residence requirement: 45 s.h. of UI coursework after admission to Tippie.

A significant percentage of accounting graduates pursue the CPA license.<sup>c</sup>

**Hours 0-3**

#### First Year

##### Fall

BUS:2200	Discover Business at Tippie	1
ECON:1100	Principles of Microeconomics	4
MATH:1350	Quantitative Reasoning for Business <sup>d</sup>	4
RHET:1030	Rhetoric: Writing and Communication	4
GE: Social Sciences <sup>e</sup>		3
CSI:1600	Success at Iowa	1

**Hours 17**

##### Spring

BAIS:1500	Business Computing Essentials	2
ECON:1200	Principles of Macroeconomics <sup>f</sup>	4
STAT:1030	Statistics for Business	4
ENGL:1200	The Interpretation of Literature	3
GE: Understanding Cultural Perspectives <sup>e</sup>		3

**Hours 16**

#### Second Year

##### Fall

ACCT:2100	Introduction to Financial Accounting <sup>f</sup>	3
BAIS:2800	Foundations of Business Analytics	3
BAIS:3000	Operations Management	2
BAIS:3005	Information Systems	2
GE: Natural Sciences without Lab <sup>e</sup>		3
Minor, certificate, or non-business elective		1

**Hours 14**

##### Spring

ACCT:2200	Managerial Accounting Analytics and Data Visualization	3
ACCT:3100	Professional Accounting Seminar	1
ACCT:3200	Income Measurement and Asset Valuation	3
BUS:3000	Business Communication and Professionalism <sup>g</sup>	3
GE: Historical Perspectives <sup>e</sup>		3
Minor, certificate, or non-business elective		2

**Hours 15**

#### Third Year

##### Fall

ACCT:3300	Valuation of Financial Claims	3
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ACCT:4200	Advanced Managerial Accounting Analytics	3
MGMT:2100	Introduction to Management	3
GE: International and Global Issues <sup>e</sup>		3
Minor, certificate, or non-business elective		3
<b>Hours</b>		<b>15</b>
<b>Spring</b>		
ACCT:3600	Accounting Systems and Analytics	3
ACCT:3400	Introduction to Taxation	3
MGMT:2000	Introduction to Law	3
GE: Values and Society <sup>e</sup>		3
Minor, certificate, or non-business elective		3
<b>Hours</b>		<b>15</b>
<b>Fourth Year</b>		
<b>Fall</b>		
ACCT:4100	Auditing	3
MKTG:3000	Introduction to Marketing Strategy	3
Major: elective course <sup>h, i</sup>		3
Minor, certificate, or non-business elective		3
Minor, certificate, or non-business elective		2
Minor, certificate, or non-business elective		1
<b>Hours</b>		<b>15</b>
<b>Spring</b>		
ACCT:4300	Accounting Ethics and Law	3
FIN:3000	Introductory Financial Management	3
Major: elective course <sup>i, j</sup>		3
Minor, certificate, or non-business elective		3
Minor, certificate, or non-business elective		3
Degree Application: apply on MyUI before deadline (typically in February for spring, September for fall)		
<b>Hours</b>		<b>15</b>
<b>Total Hours</b>		<b>122-125</b>

j Either ACCT:4280 or ACCT:4400 recommended; typically both of these courses are offered in spring semesters only. Check MyUI for course availability since offerings are subject to change.

k Please see Academic Calendar, on Office of the Registrar website, for current degree application deadlines. Students should apply for a degree for the session in which all requirements will be met. For any questions on appropriate timing, contact your academic advisor or Degree Services.

a Prerequisite courses include RHET:1030, MATH:1350, STAT:1030, ECON:1100 and BAIS:1500. Refer to the Tippie website for admission requirements and deadlines.

b See degree audit for course options.

c Requirements to sit for the CPA exam and for CPA licensure vary by state. Each state requires 150 s.h. to become a licensed CPA, including specific courses and a minimum number of accounting hours. In many states, the required accounting hours exceed the minimum requirements of the BBA. Students should review their state's educational requirements at the National Association of State Boards of Accountancy (NASBA) website and consult with the director of the Master of Accountancy program as needed.

d Enrollment in math courses requires completion of a placement exam.

e GE courses may be completed in any order unless used as a prerequisite for another course. Students should consult with an advisor about the best sequencing of courses.

f Business Core Part I component; required to declare major.

g Must be admitted to Tippie to enroll in BUS:3000. Generally completed during the second year, but should be taken no later than the third year.

h ACCT:3500 recommended; typically this course is offered in fall semesters only. Check MyUI for course availability since offerings are subject to change.

i One accounting major elective required, but both are highly recommended for students taking the CPA exam.