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 have a cumulative g.p.a. 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 B.B.A. students. To view the common B.B.A. requirements, see the Bachelor of Business Administration in the Catalog. In addition, students must have a University of Iowa g.p.a. and a cumulative g.p.a. of at least 3.00, and a grade of at least B-minus in ACCT:2100 Introduction to Financial Accounting.

Students must be admitted to the accounting program before they begin work in courses required for the major. They must have a combined g.p.a. of at least 2.67 in ACCT:2100 Introduction to Financial Accounting and ACCT:2200 Managerial Accounting, and have earned either a passing score on the Department of Accounting writing assessment or a grade of at least B-minus in BUS:3000 Business Communication and Protocol. Coursework provides concentrated coverage of professional accounting subjects and closely related topics in commercial law, business, and information systems.

Students who wish to declare accounting as a major but do not satisfy the automatic admission requirements may submit a petition for admission.

Accounting Major

These business core classes are prerequisites to major-level courses:

- ACCT:2200 Managerial Accounting
- MGMT:2000 Introduction to Law
- BAIS:2800 Foundations of Business Analytics
- BAIS: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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>All of these:</td>
<td>Professional Accounting Seminar (must be taken by the second semester in the program)</td>
<td>1</td>
</tr>
<tr>
<td>ACCT:3100</td>
<td>Income Measurement and Asset Valuation</td>
<td>3</td>
</tr>
<tr>
<td>ACCT:3200</td>
<td>Valuation of Financial Claims</td>
<td>3</td>
</tr>
<tr>
<td>ACCT:3300</td>
<td>Introduction to Taxation</td>
<td>3</td>
</tr>
<tr>
<td>ACCT:3400</td>
<td>Accounting Information Systems</td>
<td>3</td>
</tr>
<tr>
<td>ACCT:4100</td>
<td>Auditing</td>
<td>3</td>
</tr>
<tr>
<td>ACCT:4200</td>
<td>Accounting for Management Analysis and Control</td>
<td>3</td>
</tr>
<tr>
<td>ACCT:4300</td>
<td>Business Law</td>
<td>3</td>
</tr>
<tr>
<td>ACCT:4300</td>
<td>Advanced Tax Topics (offered fall only)</td>
<td>3</td>
</tr>
<tr>
<td>ACCT:4400</td>
<td>Advanced Financial Accounting (offered spring only)</td>
<td>3</td>
</tr>
</tbody>
</table>

Optional Accounting Electives

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Hours</th>
</tr>
</thead>
<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>
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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, B.B.A.

<table>
<thead>
<tr>
<th>Academic Career</th>
<th>Title</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Any Semester</td>
<td>Students must be admitted to the Tippie College of Business to declare the major. Students generally apply for admission during their second year after the completion of prerequisite courses.</td>
<td>0 - 3</td>
</tr>
</tbody>
</table>

Students are required to complete 52 s.h. of non-business coursework. Courses with a prefix of ACCT, BAIS, BUS, ECON, ENTR, FIN, MGMT, MSCI, and MKTG will not count towards non-business hours. Check degree audit for non-business hours or confer with academic advisor.

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.
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.

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

**First Year**

**Fall**

- MATH:1350 Quantitative Reasoning for Business 4
- RHET:1030 Rhetoric 4
- GE: Historical Perspectives 3
- GE: Social Sciences 3
- CSI:1600 Success at Iowa 2

**Hours** 16

**Spring**

- STAT:1030 Statistics for Business 4
- ECON:1100 Principles of Microeconomics 4
- BAIS: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
- BAIS:2800 Foundations of Business Analytics 3
- MGMT:2000 Introduction to Law 3
- GE: Natural Sciences without Lab 3
- BUS:2200 Foundations for Success in Business 1

**Minor, certificate, or non-business elective** 1

**Hours** 14

**Spring**

- ACCT:2200 Managerial Accounting 3
- ECON:1200 Principles of Macroeconomics 4
- BUS:3000 Business Communication and Protocol 3
- BAIS:3005 Information Systems 2
- BAIS:3000 Operations Management 2

**Minor, certificate, or non-business elective** 1

**Hours** 15

**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

**Minor, certificate, or non-business elective** 1

**Hours** 14

**Spring**

- ACCT:3300 Valuation of Financial Claims 3
- ACCT:3600 Accounting Information Systems 3
- MGMT:2100 Introduction to Management 3

**Minor, certificate, or non-business elective** 3

**Hours** 15

**Fourth Year**

**Fall**

- ACCT:4100 Auditing 3
- Major: Accounting elective course 3
- MKTG:3000 Introduction to Marketing Strategy 3

**Minor, certificate, or non-business elective** 3

**Hours** 15

**Spring**

- ACCT:4200 Accounting for Management Analysis and Control 3
- ACCT:4300 Business Law 3
- Major: Accounting elective course 3

**Minor, certificate, or non-business elective** 3

**Minor, certificate, or non-business elective** 2

**Degree Application:** apply on MyUI before deadline for current degree application deadlines. Please see Academic Calendar, Office of the Registrar website for current degree application deadlines.

**Total Hours** 119-122

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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. Enrollment in math courses requires completion of a placement exam.
d. 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.
e. Business Core Part I component; required to declare major.
f. Students must have a UI and cumulative GPA of at least 3.00, and earn a grade of B- or better in ACCT:2100 in order to declare the accounting major.
g. Students must have a combined GPA of at least 2.67 in ACCT:2100 and ACCT:2200 in order to meet the accounting major course prerequisites.
h. BUS:3000 should be taken the first semester after admission to the Tippie College of Business; may be deferred one semester. Direct admits take BUS:3000 in their second year.
i. Accounting major course prerequisites include earning a grade of B- or better in BUS:3000 or a passing score on the Department of Accounting writing assessment. Consult academic advisor about the writing assessment dates.

j. Typically this course is offered in fall semesters only. Check MyUI for course availability since offerings are subject to change.
k. One accounting major elective required, but both are highly recommended for students taking the CPA exam.
l. ACCT:3500 recommended; typically this course is offered in fall semesters only. Check MyUI for course availability since offerings are subject to change.
m. ACCT:4400 recommended; typically this course is offered in spring semesters only. Check MyUI for course availability since offerings are subject to change.
n. Please see Academic Calendar, 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. For more information visit http://commencement.uiowa.edu/
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.