

# Accounting, BBA

## 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. To view the common BBA requirements, see the Bachelor of Business Administration in the catalog.

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