ACCOUNTING, COMPREHENSIVE MAJOR

(Code 720-006)

University Requirements

GRADUATION REQUIREMENTS FOR BACCALAUREATE DEGREE

Credit Requirements

Minimum total for graduation 1 120
Upper division credits (courses numbered 300 and higher) 39
Liberal Education Core (http://catalog.uwec.edu/undergraduate/graduation-requirements/#header1) 36
Academic Concentrations (http://catalog.uwec.edu/undergraduate/graduation-requirements/#header16)
Grade Point Requirements (http://catalog.uwec.edu/undergraduate/graduation-requirements/#header14) 2
Total 2.00 average
Resident 2.00 average
Major 2.00 average
Minor 2.00 average
Certificate 2.00 average

University Residency Requirements (http://catalog.uwec.edu/undergraduate/graduation-requirements/#header15)
Minimum total 30
Senior year 23
Major, Standard, upper division in residence 12
Major, Comprehensive, upper division in residence 21
Certificate 25 percent of credits

Procedures Required for Graduation

Obtain admission to the degree program and/or the College offering it.
Apply for graduation on CampS.

1 Certain programs exceed this minimum.
2 See special requirements in each College.

Applicability of Credits Toward Graduation

Junior College or Two-Year College Credits. A maximum of 72 semester credits earned in a junior college or two-year college will be accepted as degree credits at UW-Eau Claire.

Extension Credits. Credits earned in credit outreach courses offered by UW-Eau Claire are treated as resident credits. Credits earned in extension courses offered by other units of the University of Wisconsin System are treated as transfer credits. All other (non-UW) extension and correspondence credits are normally limited to one-fourth of the total required for graduation from any curriculum.

WTCS Credits. A maximum of 72 semester credits earned in college parallel programs at Madison Area Technical College, Milwaukee Area Technical College, Nicolet Area Technical College, or Chippewa Valley Technical College may be accepted as degree credits at UW-Eau Claire. A set number of general education courses will be accepted from other technical schools. Occupational and technical courses may also be considered for transfer if the quality and content of the course work from the technical college is judged to be comparable to course work at UW-Eau Claire. Refer to the Transfer Credit Wizard (https://my.uwec.edu/psp/PUBLIC/EMPLOYEE/HRMS/c/EAU_SS_CUSTOM.EAU_TRNCRDWZ.GBL) or contact the UW-Eau Claire Admissions Office for information about the current transfer policy.

USAFI Credit. UW-Eau Claire will accept up to 32 semester credits for work done through the United States Armed Forces Institute, under the provision for non-UW correspondence credit (see Extension Credits above).

Activity Credit (band, chorus, drama, KINS 100-184 courses) Students may count toward graduation no more than one credit of KINS 110-184 courses. Students may count toward graduation no more than four credits earned in any single activity course and no more than 12 credits resulting from any combination of activity courses (excluding KINS 110-184 courses).

Other Restricted Credits. For other University restrictions, see the following: Cooperative Education; Credit by Examination; Satisfactory/Unsatisfactory Registration; Transfer of Credits. College or departmental restrictions may also be placed on Independent Study (399-499 courses), Directed Study (395-495), and other types of credits.

APPLICABILITY OF CREDITS TOWARD GRADUATION

Credit Restrictions

Satisfactory/Unsatisfactory
Total degree credit maximum 12
Major, Standard maximum 1 course
Major, Comprehensive maximum 2 courses
Minor maximum 1 course

Credit by Examination
Total degree credit maximum ¼ of total
Major or minor maximum ½ of total

Two-Year College Credits
Total degree credit maximum 72 credits

Activity credit (band, chorus, drama, KINS 100-184)
Total KINS 100-184 maximum 1 credit
Total Band, chorus, drama maximum 12 credits
Single course band, chorus, drama maximum 4 credits

Extension credits
UW-System no maximum
Other extension/correspondence maximum ¼ of total

USAFI
USAFI maximum 32 credits

Liberal Education Core

The University of Wisconsin-Eau Claire measures learning outcomes to ensure that its graduates have achieved a liberal education and prepared themselves to contribute to a complex society. Upon graduation, each undergraduate
will have met the five learning goals of our liberal education core and the 12 learning outcomes they comprise.

**LIBERAL EDUCATION CORE REQUIREMENTS**

<table>
<thead>
<tr>
<th>Knowledge Goal</th>
<th>a minimum of 36 credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Knowledge Outcome 1 (K1): Natural Sciences (<a href="http://catalog.uwec.edu/undergraduate/attribute-k1/">http://catalog.uwec.edu/undergraduate/attribute-k1/</a>)</td>
<td>Two (2) learning experiences</td>
</tr>
<tr>
<td>Knowledge Outcome 2 (K2): Social Sciences (<a href="http://catalog.uwec.edu/undergraduate/attribute-k2/">http://catalog.uwec.edu/undergraduate/attribute-k2/</a>)</td>
<td>Two (2) learning experiences</td>
</tr>
<tr>
<td>Knowledge Outcome 3 (K3): Humanities (<a href="http://catalog.uwec.edu/undergraduate/attribute-k3/">http://catalog.uwec.edu/undergraduate/attribute-k3/</a>)</td>
<td>Two (2) learning experiences</td>
</tr>
<tr>
<td>Knowledge Outcome 4 (K4): Fine Arts (<a href="http://catalog.uwec.edu/undergraduate/attribute-k4/">http://catalog.uwec.edu/undergraduate/attribute-k4/</a>)</td>
<td>One (1) learning experience</td>
</tr>
</tbody>
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<thead>
<tr>
<th>Skills Goal</th>
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<tbody>
<tr>
<td>Skills Outcome 1 (S1): Written and Oral Communication (<a href="http://catalog.uwec.edu/undergraduate/attribute-s1/">http://catalog.uwec.edu/undergraduate/attribute-s1/</a>)</td>
</tr>
<tr>
<td>Skills Outcome 2 (S2): Mathematics (<a href="http://catalog.uwec.edu/undergraduate/attribute-s2/">http://catalog.uwec.edu/undergraduate/attribute-s2/</a>)</td>
</tr>
<tr>
<td>Skills Outcome 3 (S3): Creativity (<a href="http://catalog.uwec.edu/undergraduate/attribute-s3/">http://catalog.uwec.edu/undergraduate/attribute-s3/</a>)</td>
</tr>
</tbody>
</table>

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<tr>
<th>Responsibility Goal</th>
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<tbody>
<tr>
<td>Responsibility Outcome 1 (R1): Equity, Diversity, and Inclusivity (<a href="http://catalog.uwec.edu/undergraduate/attribute-r1/">http://catalog.uwec.edu/undergraduate/attribute-r1/</a>)</td>
</tr>
<tr>
<td>Responsibility Outcome 2 (R2): Global Perspectives (<a href="http://catalog.uwec.edu/undergraduate/attribute-r2/">http://catalog.uwec.edu/undergraduate/attribute-r2/</a>)</td>
</tr>
<tr>
<td>Responsibility Outcome 3 (R3): Civic and Environmental Issues (<a href="http://catalog.uwec.edu/undergraduate/attribute-r3/">http://catalog.uwec.edu/undergraduate/attribute-r3/</a>)</td>
</tr>
</tbody>
</table>

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<tr>
<th>Integration Goal</th>
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</thead>
<tbody>
<tr>
<td>Integration Outcome 1 (I1): Integration (<a href="http://catalog.uwec.edu/undergraduate/attribute-i1/">http://catalog.uwec.edu/undergraduate/attribute-i1/</a>)</td>
</tr>
</tbody>
</table>

| Service-Learning Goal |

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**College Degree Requirements**

**Bachelor of Business Administration Degree Requirements**

**Credits for Graduation**

All candidates for the BBA degree need a minimum of 120 credits to graduate, to include a minimum of 48 semester credits in courses other than those offered by the College of Business. The Health Care Administration major is exempt from the 48-credit requirement.

**Student Professional Development Program**

All students pursuing a major in the College of Business must complete the Student Professional Development Workshops. All students pursuing a minor in the Department of Management and Marketing must complete the Student Professional Development Workshops. The program is designed to equip students with the skills needed to present themselves in a professional manner during their job search and to other professionals once they enter their chosen careers. Students are highly encouraged to complete the workshops prior to the end of their third semester on campus. The workshops are prerequisites for a number of 300-level courses in the College of Business Core and need to be completed prior to registration for those courses. The program consists of four workshops: The Business Professional, Professional Image, Professional Etiquette, Professional Networking Event. For more information, visit the College of Business website (http://www.uwec.edu/academics/college-business/academic-resources/student-professional-development-program/).

**Grade Point Requirements**

Candidates for the BBA degree must earn a minimum GPA of 2.00 in their major and in courses taken in residence. (See the special requirements for the Comprehensive Major in Accounting (https://catalog.uwec.edu/undergraduate/business/accounting-finance/accounting-comprehensive-major-bba/) and Health Care Administration (https://catalog.uwec.edu/undergraduate/business/management-marketing/health-care-administration-comprehensive-major-bba/). If a minor is required, or is to be listed as an official minor, the candidate must earn a minimum GPA of 2.00 in the minor.

- No course may be taken on a Satisfactory/Unsatisfactory basis as part of a major, minor, or certificate described by one of the departments in the College of Business.
- Business courses may be taken on a Satisfactory/Unsatisfactory basis only concurrent with or following completion of the student’s major or business minor.

**Major Requirements**

(Code 720-006)

This major provides an all-inclusive program which will enable the graduate to pursue entry-level accounting positions. Graduates with this major are eligible to take the examinations for the Certified Public Accountant (CPA), Certified Management Accountant (CMA) and Certified Internal Auditor (CIA) designations.

**150-Hour Requirement**

Many states (including Wisconsin and Minnesota) accept a baccalaureate degree of at least 120 university credits, with a major in accounting, as qualification to sit for the CPA exam. All licensing jurisdictions, including Wisconsin and Minnesota, require 150 semester hours of university credit to
earn CPA licensure. To meet the 150 semester hour requirement, students have options at the undergraduate level including a second major, adding a minor, or completing one of the undergraduate certificates.

Many employers of entry-level accountants require 150 credits of accounting course work, including an accounting major. Students should work closely with their faculty advisors to determine the best course of study to reach their educational and career goals.

Proficiency Requirements
Proficiency requirements include basic prerequisite courses and/or entry-level competencies for the major. These are not counted as credits in the major.

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ECON 103</td>
<td>Principles of Microeconomics</td>
<td>3</td>
</tr>
<tr>
<td>ECON 104</td>
<td>Principles of Macroeconomics</td>
<td>3</td>
</tr>
<tr>
<td>MATH 109</td>
<td>Algebra for Calculus 1</td>
<td>4</td>
</tr>
<tr>
<td>MATH 246</td>
<td>Elementary Statistics</td>
<td>4</td>
</tr>
</tbody>
</table>

1  MATH 109 or beyond, or competency to enter MATH 111

The BUSCORE
The BUSCORE is the common body of courses taken by all BBA students with the exception of the Health Care Administration major. It consists of the following courses:

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 201</td>
<td>Introduction to Accounting</td>
<td>3</td>
</tr>
<tr>
<td>BCOM 206</td>
<td>Business Writing 1</td>
<td>2</td>
</tr>
<tr>
<td>BCOM 207</td>
<td>Business Presentations 1</td>
<td>2</td>
</tr>
<tr>
<td>IS 240</td>
<td>Information Systems in Business</td>
<td>3</td>
</tr>
<tr>
<td>BSAD 300</td>
<td>Equity, Diversity, and Inclusion in</td>
<td>1</td>
</tr>
<tr>
<td>BSAD 305</td>
<td>the Workplace</td>
<td></td>
</tr>
<tr>
<td>FIN 320</td>
<td>Principles of Finance</td>
<td>3</td>
</tr>
<tr>
<td>MKTG 330</td>
<td>Principles of Marketing</td>
<td>3</td>
</tr>
<tr>
<td>MGMT 340</td>
<td>Organizational Behavior</td>
<td>3</td>
</tr>
<tr>
<td>MGMT 341</td>
<td>Operations Management</td>
<td>3</td>
</tr>
<tr>
<td>MGMT 449</td>
<td>Strategic Management in a Global</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>Business Environment 2</td>
<td></td>
</tr>
</tbody>
</table>

Total Credits 29

1  Students must earn a grade of C or above in BCOM 206 and BCOM 207.
2  MGMT 449 is a capstone course that requires prior completion of all other BUSCORE courses. This prerequisite is strictly enforced.

Accounting Major
Sixty-one semester credits, including the 29-credit BUSCORE plus 32 additional credits as follows:

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 202</td>
<td>Principles of Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 301</td>
<td>Intermediate Accounting I</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 302</td>
<td>Intermediate Accounting II</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 313</td>
<td>Auditing</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 314</td>
<td>Cost Accounting</td>
<td>3</td>
</tr>
</tbody>
</table>

ACCT 321 Individual Federal Income Taxation 3
ACCT 401 Advanced Financial Accounting 3
ACCT 460 Accounting Information Systems and Technology 3

Accounting Electives - Select from the following: 8
ACCT 404 Income Tax Practicum
ACCT 405 International Accounting
ACCT 415 Advanced Auditing and Consulting
ACCT 417 Governmental and Nonprofit Organization Accounting
ACCT 420 Fraud Investigation and Prevention
ACCT 423 Corporate, Partnership, and Other Entity Tax
ACCT 425 Ethics in Accounting
ACCT 434 Advanced Cost Accounting
ACCT 470 Data Analytics for Accounting
ACCT 495 Accounting Internship 1
BSAD 306 Business Law

1  ACCT 495 maximum of 5 credits can count towards the Accounting major and graduation requirements. Additional ACCT 495 credits can contribute to the 150 credits required for CPA licensure.

Grade Requirements
Accounting majors must achieve a grade of C- or above in all accounting courses, and a minimum 2.50 overall GPA in all courses applicable to the major.

Program Learning Outcomes
Students completing this program will be expected to meet the following learning outcomes:

- Compile financial statements according to GAAP
- Analyze financial statements and related qualitative information
- Evaluate a company's internal controls
- Produce professional communications on technical accounting issues, including regulatory reporting
- Evaluate business analytics