

# Accounting

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Disciplinary Major or Minor (<http://catalog.uwgb.edu/archive/2016-2017/undergraduate/planning/disciplinary-majors-minors>)  
(Bachelor of Business Administration)

Accounting at UW-Green Bay provides both in-depth knowledge and the broad business background necessary to understand the role of accounting in the business world.

Graduates are qualified to take professional accounting examinations, including the CPA\* (Certified Public Accountant), CMA (Certified Management Accountant), and CIA (Certified Internal Auditing) examinations. Alumni surveys indicate that alumni perceive the Accounting program very favorably, their program of study prepared them extremely well for their careers, the quality of the Accounting faculty is "excellent," and they would recommend the program to others.

More than 90 percent of UW-Green Bay Accounting graduates typically find employment in their chosen careers or enter graduate programs within six months of graduation. Accounting graduates have secured careers in the fields of public accounting, industry and government, and with the Internal Revenue Service, to name a few.

The program provides considerable exposure to the liberal arts and develops the critical thinking, problem-solving, interpersonal, communication, quantitative, and computer skills needed by graduates to successfully serve as leaders within modern organizations. The program also addresses contemporary organizational issues, such as the role of accounting in continuous quality improvement, implementation of computer technology and advances in accounting information systems and accounting ethics.

The Accounting curriculum is a rigorous, problem-focused program comprised of three integrated elements: supporting, core, and major courses. The supporting and core courses provide breadth and introduce each student to the foundations of business knowledge, including communications, economics, statistics, computers, accounting, finance, management and marketing. The major courses provide depth and prepare each Accounting student thoroughly for a professional career. Through the breadth of business classes required for an Accounting major, students automatically complete a Business Administration minor.

Accounting students have extensive opportunities to meet business professionals and gain practical experience. An active Accounting student organization supports these efforts and helps students to meet others with like interests. Faculty members encourage participation in the internship program, through which students learn and earn credits while working in real business settings. Each spring semester, the VITA (Volunteer Income Tax Assistance) program is offered for credit where students train using an IRS program and assist in tax return preparation for elderly and low income tax payers from the community.

## Entrance and Exit Requirements

Students can declare an Accounting major or minor at any time with any number of credits. Prior to doing so, however, students must read and accept an online Honor Code (<https://sis.uwgb.edu/ngforms/?formid=9ea6ed5f-44fb-41e5-a94c-10c7f63f4b05&Clear=Y>) (pre-declaration form). Once the honor code is received and accepted by the Cofrin School of Business, students interested in an Accounting major or minor may complete a Declaration of Major/Minor/Certificate e-form (<http://www.uwgb.edu/registrar/forms>). All Accounting major or minor Declaration of Major/Minor/Certificate e-forms should be emailed to [Bus-school-eforms@uwgb.edu](mailto:Bus-school-eforms@uwgb.edu) rather than to a specific adviser. All students majoring in accounting must file both an Accounting major and a Business Administration minor Declaration of Major/Minor/Certificate e-form (<http://www.uwgb.edu/registrar/forms>).

Students must maintain a cumulative GPA of 2.5 to proceed in the course progression for an Accounting major or minor. All students must meet Accounting's exit requirement to graduate with an Accounting major. Students intending to graduate with this major must have a minimum 2.5 cumulative grade point average.

## \*150 Credit-Hour CPA Exam Requirement

Students should be aware that the state of Wisconsin requires 120 college credit hours to write the Uniform CPA Exam, while 150 college credit hours are required to become a licensed CPA in Wisconsin. The UW-Green Bay Accounting program is designed so that students with Accounting majors will have several options to earn the credits required for the CPA exam and become licensed as a CPA. An Accounting adviser assists each student in determining which option best meets his or her interests.

In addition to the requirements for the major or minor, it is highly recommended that Accounting students also take

ACCTG 303, Seminar in Accounting Professionalism.

## This disciplinary major also requires:

Completion of an interdisciplinary major or minor (<http://catalog.uwgb.edu/archive/2016-2017/undergraduate/planning/interdisciplinary-majors-minors>)

Please note that by completing all requirements for the Accounting major, students automatically complete the interdisciplinary Business Administration minor.

- Accounting Major (<http://catalog.uwgb.edu/archive/2016-2017/undergraduate/programs/accounting/major>)

**This disciplinary minor also requires:**

Completion of an interdisciplinary major (<http://catalog.uwgb.edu/archive/2016-2017/undergraduate/planning/interdisciplinary-majors-minors>)

- Accounting Minor (<http://catalog.uwgb.edu/archive/2016-2017/undergraduate/programs/accounting/minor>)

**Suggested Five-Year Plan**

				First Year
	Fall	Credits	Spring	Credits
First Year Seminar Gen. Ed.		3 Fine Arts Gen. Ed.		3
Math Competency Requirement		3 BUS ADM 216		4
Social Sciences Gen. Ed. Suggested Bus Adm 202 or 206		3 Biological Sciences Gen. Ed.		3
Humanities Gen. Ed.		3 Sustainability Perspective Gen. Ed.		3
English Competency Requirement		3 Humanities Gen. Ed.		3
		<b>15</b>		<b>16</b>
				Second Year
	Fall	Credits	Spring	Credits
ACCTG 300		4 ACCTG 301		4
BUS ADM 322		3 ACCTG 302		3
BUS ADM 389		3 BUS ADM 350		3
ENG COMP 105		3 BUS ADM 306		4
BUS ADM 305		3 ECON 202		3
		<b>16</b>		<b>17</b>
				Third Year
	Fall	Credits	Spring	Credits
ACCTG 313		3 ACCTG 415		3
ACCTG 410		3 ACCTG 314		3
ACCTG 303		2 BUS ADM 343		3
ECON 203		3 ACCTG 413 or Part-Time Internship		3
Ethnic Studies Perspective Gen. Ed.		3 Minor or Elective Credit		3
		<b>14</b>		<b>15</b>
				Fourth Year
	Fall	Credits	Spring	Credits
ACCTG 312		3 Full-Time Internship		9
BUS ADM 345, 442, 446, or 450		3 ACCTG 413		3
BUS ADM 452		3 ACCTG 414		3
ACCTG 316		3 OR		
Minor or Elective Credit		3 Part-Time Internship		3
		ACCTG 414		3
		BUS ADM 327, 421, 423, 424, or 428		3
		Minor or Elective Credit		3
		Minor or Elective Credit		3
		<b>15</b>		<b>30</b>
				Fifth Year
	Fall	Credits	Spring	Credits
ACCTG 411		4 BUS ADM 490		3
Natural Sciences Gen. Ed.		3 ACCTG 412		4
Global Culture Gen. Ed.		3 Minor or Elective Credit		3
BUS ADM 362, 384, 472, 481, 482, or 489		3 Minor or Elective Credit		3
Minor or Elective Credit		3		
		<b>16</b>		<b>13</b>
<b>Total Credits: 167</b>				

**James A Doering**; Associate Professor; L.L.M., New York University School of Law, chair

**James F Loebl**; Associate Professor; J.D., UW-Madison

**Steven R Muzatko**; Associate Professor; Ph.D., UW-Madison

**Patricia A Albers**; Lecturer; M.B.A., UW-Oshkosh

**Heather Kaminski**; Lecturer; MBA, Lakeland

## Courses

### **ACCTG 299. Travel Course. 1-4 Credits.**

Travel courses are conducted to various parts of the world and are led by one or more faculty members. May be repeated to different locations.

P: cons of instr & prior trip arr & financial deposit.

### **ACCTG 300. Introductory Accounting. 4 Credits.**

Principles, concepts and terminology of financial accounting including coverage of the measurement and recording of business income and transactions, current and long-term assets, current and long-term liabilities, corporate equity, statement of cash flows and financial statement analysis. Ethical considerations and analysis of company statements are integrated into the course.

P: sophomore standing

Fall and Spring.

### **ACCTG 301. Intermediate Accounting. 4 Credits.**

Financial accounting theory, concepts, principles and procedures relating to the measurement and reporting of cash, receivables, inventories, fixed assets, intangibles, current liabilities, long-term debt, owner's equity; preparation and understanding of the balance sheet and income statement.

P: Acctg 300 with at least a "B" grade and Bus Adm major or minor or Acctg major or minor and an overall minimum GPA of 2.5

Fall and Spring.

### **ACCTG 302. Managerial Accounting I. 3 Credits.**

The use and understanding of management accounting information for planning, control, performance evaluation, decision making; product costing using traditional and activity based costing techniques, just-in-time, cost-profit-volume relationships, budgeting, variance analysis, decentralization, relevant costing, and ethics.

P: Acctg 300 and Bus Adm major or minor or Acctg major or minor and an overall minimum GPA of 2.5

Fall and Spring.

### **ACCTG 303. Seminar in Accounting Professionalism. 2 Credits.**

Seminar in Accounting Professionalism is designed to familiarize prospective accounting majors with their profession. Topics will include various career paths in accounting, professional demeanor, and professional ethics.

P: Acctg 300 and Bus Adm major or minor or Acctg major or minor and an overall minimum GPA of 2.5

Fall Only.

### **ACCTG 312. Managerial Accounting II. 3 Credits.**

Expands and broadens the concepts and methods presented in Acctg 302. Job order, process, and joint product costing systems, ABC costing, standard costing, budgeting, JIT and cost estimation. Significant exposure to current issues and practices. Writing skills emphasized.

P: Acctg 302 with at least a B grade and Bus Adm major or minor or Acctg major or minor and an overall minimum GPA of 2.5; REC: Bus Adm 216 or Math 260 or Comm Sci 205.

Fall Only.

### **ACCTG 313. Advanced Financial Accounting I. 3 Credits.**

An expansion of intermediate financial accounting. Specialized financial accounting topics, including price-level accounting, accounting changes, cash flow statement preparation, tax allocation, accounting for leases and pensions, special sales arrangements and partnerships; AICPA and FASB pronouncements affecting accounting practice.

P: Acctg 301 with at least a B grade and Bus Adm major or minor or Acctg major or minor and an overall minimum GPA of 2.5

Fall Only.

### **ACCTG 314. Advanced Financial Accounting II. 3 Credits.**

Accounting for long-term investments; business combinations; preparation of consolidated financial statements; inter-company profit issues; inter-company debt and preferred stock issues; earnings-per-share calculations; accounting for branch operations and foreign operations.

P: Acctg 301 with at least a B grade and Bus Adm major or minor or Acctg major or minor and an overall minimum GPA of 2.5; REC: Acctg 313.

Spring.

### **ACCTG 316. Governmental and Nonprofit Accounting. 3 Credits.**

Financial and managerial accounting concepts, theory and terminology related to state and local governmental entities and not for profit organizations including universities, health care organizations, voluntary health and welfare organizations and other not for profit entities. Analysis of actual municipal financial statements. Case studies, group work and/or class presentations emphasize application of theory to actual situations including ethical considerations.

P: Acctg 300; Acctg 301 with at least a C grade and Bus Adm major or minor or Acctg major or minor and an overall minimum GPA of 2.5

Fall and Spring.

**ACCTG 410. Introduction to Income Tax Theory and Practice. 3 Credits.**

Federal income taxation, especially tax rules and the determination of taxable income for individuals. Topics include: exclusions, deductions, passive activity losses, property transactions, nontaxable exchanges, capital gains and losses.

P: Acctg 300; Acctg 301 with at least a C grade and Bus Adm major or minor or Acctg major or minor and an overall minimum GPA of 2.5; REC: Bus Adm 305.

Fall Only.

**ACCTG 411. Financial Information Systems. 4 Credits.**

Principles of systems design, emphasizing organizational structure; internal control; flow charts and the impact of people on systems studies; systems requirements of the procedural areas of accounting systems, such as cash, purchasing, inventory management, sales, and billing.

P: Acctg 302 with at least a B grade and Bus Adm major or minor or Acctg major or minor and an overall minimum GPA of 2.5

Fall Only.

**ACCTG 412. Auditing Standards and Procedures. 4 Credits.**

Audit standards, professional ethics, legal liability of auditors; audit procedures relating to assets, liabilities, equity, revenue and expense accounts; review of computer applications in auditing, statistical sampling and internal auditing.

P: Acctg 313 and 411 and Bus Adm major or minor or Acctg major or minor and an overall minimum GPA of 2.5

Spring.

**ACCTG 413. VITA. 3 Credits.**

Students will work in the community to prepare tax returns for students, low income individuals and families, and the elderly.

P: Acctg 300 and Bus Adm major or minor or Acctg major or minor and an overall minimum GPA of 2.5; REC: Acctg 410

Spring.

**ACCTG 414. Managerial Accounting III. 3 Credits.**

Expands and broadens the concepts and methods presented in Acctg 302 and 312. Cost concepts for decision-making, cost volume profit analysis, relevant costing, performance measurement, variable costing, transfer pricing, and decision making under uncertainty. Writing skills are emphasized.

P: Acctg 312 and Bus Adm major or minor or Acctg major or minor and an overall minimum GPA of 2.5; REC: Math 260 or Bus Adm 216 or Comm Sci 205.

Spring.

**ACCTG 415. Advanced Income Tax Theory and Practice. 3 Credits.**

Advanced topics in federal taxation, with emphasis on the federal taxation of corporations, partnerships, and exempt organizations. Estate and gift taxation and the income taxation of estates and trusts.

P: Acctg 410 and Bus Adm major or minor or Acctg major or minor and an overall minimum GPA of 2.5

Spring.

**ACCTG 478. Honors in the Major. 3 Credits.**

Honors in the Major is designed to recognize student excellence within interdisciplinary and disciplinary academic programs.

P: min 3.50 all cses req for major and min gpa 3.75 all UL cses req for major.

Fall and Spring.

**ACCTG 497. Internship. 1-12 Credits.**

Supervised practical experience in an organization or activity appropriate to a student's career and educational interests. Internships are supervised by faculty members and require periodic student/faculty meetings.

P: jr st and major/minor in Acctg; min 2.75 GPA; Acctg 301.

Fall and Spring.

**ACCTG 498. Independent Study. 1-4 Credits.**

Independent study is offered on an individual basis at the student's request and consists of a program of learning activities planned in consultation with a faculty member. A student wishing to study or conduct research in an area not represented in available scheduled courses should develop a preliminary proposal and seek the sponsorship of a faculty member. The student's advisor can direct him or her to instructors with appropriate interests. A written report or equivalent is required for evaluation, and a short title describing the program must be sent early in the semester to the registrar for entry on the student's transcript.

P: Bus Adm major or minor or Acctg major or minor and an overall minimum GPA of 2.5

Fall and Spring.

**ACCTG 499. Travel Course. 1-6 Credits.**

Travel courses are conducted to various parts of the world and are led by one or more faculty members. May be repeated to different locations.

P: cons of instr & prior trip arr & financial deposit.