

# Accounting

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(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.

Students who major in Accounting select either the General Emphasis or the Accelerated Emphasis. Both emphases offer 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. Students selecting the Accelerated Emphasis will complete nine credits of graduate-level classes that are geared toward students interested in the application of analytics in the accounting profession. The courses are offered to the students at the tuition for undergraduate courses and will apply toward their bachelor's degree. After completing the bachelor's degree (approximately 120 credits), students selecting the Accelerated Emphasis may complete the Master's Degree in Management by taking an additional 22 credits.

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 taxpayers from the community.

## Entrance and Exit Requirements

Students can declare an Accounting major or minor at any time with any number of credits through a simple online process. To declare, students must complete an online Declaration of Major/Minor/Certificate e-form (<https://www.uwgb.edu/business-administration/student-resources/declaring-a-major-or-minor/>), which includes reading and accepting an Honor Code (pre-declaration form). Your advisor will be assigned to you after the e-form is received.

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 Requirement for CPA License

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. 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 advisor assists each student in determining which option best meets his or her interests.

## Major Area of Emphasis (<http://catalog.uwgb.edu/archive/2020-2021/undergraduate/programs/accounting/major/>)

Students must complete requirements in one of the following areas of emphasis:

- General Emphasis
- Accelerated Emphasis - Integrated with graduate Management program

## Minor

Code	Title	Credits
<b>Supporting Courses</b>		<b>10-13</b>
ACCTG 201	Principles of Financial Accounting	
ACCTG 202	Principles of Managerial Accounting	
ECON 202 or ECON 203	Macro Economic Analysis Micro Economic Analysis	
WF 200	Professional Writing for Business Majors <sup>1</sup>	
<b>Upper-Level Courses <sup>2</sup></b>		<b>16-18</b>
ACCTG 301	Intermediate Accounting I <sup>2</sup>	
BUS ADM 305 or MKTG 322	Legal Environment of Business Principles of Marketing	
ACCTG 313 or ACCTG 414	Intermediate Accounting II Cost Accounting	
<b>Choose two of the following courses:</b>		
ACCTG 314	Advanced Accounting	
ACCTG 316	Governmental and Nonprofit Accounting	
ACCTG 410	Introduction to Income Tax Theory and Practice	
ACCTG 411	Accounting Information Systems	
ACCTG 415	Advanced Income Tax Theory and Practice	
Total Credits		26-31

<sup>1</sup> Satisfied for students with an ACT English score of 32 or higher

<sup>2</sup> Students must earn a BC or better in Accounting 201, 202 and 301 in order to take upper-level courses in Accounting.

## Curriculum Guide

(suggested five year plan)

Course	Title	Credits
<b>First Year</b>		
<b>Fall</b>		
First Year Seminar Gen. Ed.		3
Math Competency Requirement		3
Social Sciences Gen. Ed. <sup>Suggested Bus Adm 202 or 206</sup>		3
Humanities Gen. Ed.		3
English Competency Requirement		3
		Credits
		15
<b>Spring</b>		
Fine Arts Gen. Ed.		3
BUS ADM 220	Business Statistics	3
Biological Sciences Gen. Ed.		3
Sustainability Perspective Gen. Ed.		3
Humanities Gen. Ed.		3
		Credits
		15
<b>Second Year</b>		
<b>Fall</b>		
ACCTG 201	Principles of Financial Accounting	4
BUS ADM 305	Legal Environment of Business	3
MGMT 389	Organizational Behavior	3
MKTG 322	Principles of Marketing	3
WF 105	Research and Rhetoric	3
		Credits
		16
<b>Spring</b>		
ACCTG 301	Intermediate Accounting I	4
BUS ADM 306	Business Law	3

ECON 202	Macro Economic Analysis	3
	Credits	10
<b>Third Year</b>		
<b>Fall</b>		
ACCTG 313	Intermediate Accounting II	3
ACCTG 410	Introduction to Income Tax Theory and Practice	3
ACCTG 303	Seminar in Accounting Professionalism	2
ECON 203	Micro Economic Analysis	3
Ethnic Studies Perspective Gen. Ed.		3
	Credits	14
<b>Spring</b>		
ACCTG 415	Advanced Income Tax Theory and Practice	3
ACCTG 314	Advanced Accounting	3
ACCTG 413	VITA or Part-Time Internship	3
FIN 343	Corporation Finance	3
Minor or Elective Credit		3
	Credits	15
<b>Fourth Year</b>		
<b>Fall</b>		
ACCTG 316	Governmental and Nonprofit Accounting	3
BUS ADM 452	Business Analytics	3
FIN 345 or FIN 442 or FIN 446 or FIN 450	Risk Management and Insurance or Principles of Investment or Advanced Corporation Finance or Bank Administration	3
Minor or Elective Credit		6
	Credits	15
<b>Spring</b>		
Full-Time or Part-Time Internship		3-9
ACCTG 413	VITA	3
ACCTG 414	Cost Accounting	4
Minor or Elective Credit		3
	Credits	13-19
<b>Fifth Year</b>		
<b>Fall</b>		
ACCTG 411	Accounting Information Systems	4
Natural Sciences Gen. Ed.		3
Global Culture Gen. Ed.		3
HRM 362 or SCM 384 or MGMT 472 or ENTRP 481 or MGMT 482 or MGMT 489	Introduction to Human Resource Management or Supply Chain Management or Leadership Development or Small Business Management & Family Entrepreneurship or Strategic Management or Organizational Culture & Design	3
Minor or Elective Credit		3
	Credits	16

<b>Spring</b>		
ACCTG 412	Auditing Standards and Procedures	4
Minor or Elective Credit		3
Minor or Elective Credit		3
	Credits	10
	Total Credits	139-145

## Faculty

**Allen Huffcutt**; Professor; Ph.D., Texas AM University

**Karl Schindl**; Professor; M.S., Northern Illinois University

**James F Loebli**; Associate Professor; J.D., University of Wisconsin - Madison

**Matthew Raunio**; Associate Professor; M.B.A., University of Wisconsin-Oshkosh

**Heather Kaminski**; Assistant Professor; D.B.A., Anderson University

**Patricia A Albers**; Senior Lecturer; M.B.A., University of Wisconsin - Oshkosh

**Katie Burke**; Lecturer; M.B.A., University of Wisconsin-LaCrosse

**Gary Christens**; Lecturer; M.B.A., University of Wisconsin-Oshkosh