

BACHELOR OF ACCOUNTANCY

DEGREE OVERVIEW

Accounting is the management of financial information. Accountants design and implement systems that capture relevant information from the transactions in which an organization engages, analyze it, and communicate it to others. The accountant answers questions such as: "How profitable is this business?"; "How solvent?"; "How risky?"

CAREER CHOICES IN ACCOUNTANCY

Every organization with financial records needs accountants and students with a Bachelor of Accountancy who wish to begin working immediately upon graduation, pursue careers in public or corporate accounting, or with the government. Public accountants audit financial statements and also provide tax planning and financial advisory services to their clients. Some accountants who work for corporations are responsible for preparing and maintaining the financial records of the business; others use accounting and other information to help evaluate potential and existing products and projects in order to aid in managerial decision making. Governmental accountants prepare and help administer the budgets under which their agencies operate.

An undergraduate degree in accounting is also an excellent foundation for graduate study in business, finance, or law.

PROGRAM OF STUDY

The curriculum for the freshman and sophomore years is the same for all undergraduate students in GWSB whether they pursue a Bachelor of Accountancy (BACCY) or a Bachelor of Business Administration (BBA). Students should decide which of the two degrees they will pursue by the middle of the spring semester of their sophomore year, in time for registration for the coming fall. Students should see Rene Thomas, Accountancy Student Liaison, in Duquès Hall, Suite #456 to declare the Bachelor of Accountancy degree.

In the fall semester of their junior year, students pursuing a BACCY take Intermediate Accounting I (ACCY 3101), Business Law I: Contracts, Torts, and Property (ACCY 3601), and Federal Income Taxation (ACCY 3401). These courses give students intermediate knowledge in financial accounting, legal principles, and taxation concepts and prepare them to take Intermediate Accounting II (ACCY 3102) and Advanced Financial and Tax Accounting (ACCY 3103) in the spring semester of their junior year. Students pursuing a degree in accountancy will also take Basic Marketing Management (BADM 3401) and Financial Management and Markets (BADM 3501) to round out their business knowledge. In addition, students take three approved 3-credit upper-level electives during their junior year. All three of these electives must be non-business courses.

Students who are away from campus during the spring semester of their junior year may take Intermediate Accounting II (ACCY 3102) and Advanced Financial and Tax Accounting (ACCY 3103) during the spring semester of their senior year.

In the fall semester of their senior year, students take Auditing (ACCY 4301), Accounting Systems (ACCY 4501), and Advanced Managerial Accounting (ACCY 4201). Students are then prepared to take the final accountancy course, Financial Accounting Capstone (ACCY 4801), in the spring of their senior year. Students in their senior year also take Business and Government Relations (BADM 3102), Strategic Management (BADM 4801), and four 3-credit upper-level electives. All four electives must be non-accounting courses*; one of them must be in the Department of International Business, and two of them must be outside GWSB.

*Business Law II (ACCY 4601), although offered by the Department of Accountancy, is considered a non-accounting course for this purpose.

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| Course | Course Title | Prerequisites |
|---------------------------------------|--|------------------------------|
| Freshman Year | | |
| BADM 1001 | First Year Development Program | NO PREREQUISITES |
| BADM 1002 | First Year Development Program | NO PREREQUISITES |
| ECON 1011 | Microeconomics | NO PREREQUISITES |
| ECON 1012 | Macroeconomics | ECON 1011 |
| UW 1020 | University Writing | NO PREREQUISITES |
| Non-Business Elec. (0001-4999) | | |
| MATH 1051/1232 | Finite Math/Calculus II | NO PREREQUISITES/MATH 1231 |
| MATH 1252/1231 | Business Calculus/Calculus I | NO PREREQUISITES |
| Science | See General Liberal Arts Elective Sheet | NO PREREQUISITES |
| Science | See General Liberal Arts Elective Sheet | SEE BULLETIN |
| Cultural Political Diversity Elective | See General Liberal Arts Elective Sheet | NO PREREQUISITES |
| BADM 1101 | Organization Behavior | NO PREREQUISITES |
| Sophomore Year | | |
| ACCY 2001 | Intro Financial Accounting | SOPHOMORE STANDING |
| ACCY 2002 | Intro Managerial Accounting | ACCY 2001 |
| BADM 2101 | Management, Organization and Society | SOPHOMORE STANDING |
| BADM 2201 | International Financial Environment | ECON 1011 & 1012 |
| BADM 2301 | Management Information Systems Technology | NO PREREQUISITES |
| STAT 1051/1053 | Business Statistics/Social Statistics | NO PREREQUISITES |
| Moral Reasoning Elective | See General Liberal Arts Elective Sheet | SEE BULLETIN |
| Communications Elective | See General Liberal Arts Elective Sheet | SEE BULLETIN |
| Humanities Elective | See General Liberal Arts Elective Sheet | SEE BULLETIN |
| Non-Business Elec. (Level: 0001-4999) | 3 credit academic course outside the following departments: ACCY, CSCI, BADM, ECON, FINA, IBUS, ISTM MATH, MGT, MKTG, SMPP, STAT, and TSTD. | |
| Non-Business Elec. (Level: 0001-4999) | | |
| Junior Year | | |
| BADM 3401 | Marketing Management | STAT 1051/1053 and ECON 1012 |
| BADM 3501 | Financial Management | SEE BULLETIN |
| ACCY 3101* (FALL ONLY) | Intermediate Accounting I | ACCY 2001 |
| ACCY 3601* (FALL ONLY) | Business Law: Contracts, Torts, & Property | ACCY 2001 |
| ACCY 3401* (FALL ONLY) | Federal Income Taxation | ACCY 2001 |
| ACCY 3102* (SPRING ONLY) | Intermediate Accounting II | ACCY 3101 |
| ACCY 3103* (SPRING ONLY) | Advanced Financial & Tax Accounting | ACCY 3101 & 3401 |
| Non-Business Elec. (Level: 2000-4999) | 3 credit academic course | |
| Non-Business Elec. (Level: 2000-4999) | 3 credit academic course outside the following departments: ACCY, CSCI, BADM, ECON, FINA, IBUS, ISTM, MATH, MGT, MKTG, SMPP, STAT, and TSTD. | |
| Non-Business Elec. (Level: 2000-4999) | | |
| Senior Year | | |
| BADM 3102 | Business and Government Relations | SENIOR STANDING |
| BADM 4801 | Strategy Formulation and Implementation | SENIOR STANDING |
| ACCY 4301* (FALL ONLY) | Auditing | ACCY 3101 & 3102 |
| ACCY 4501* (FALL ONLY) | Accounting Systems | ACCY 2001 & 2002 |
| ACCY 4201* (FALL ONLY) | Cases & Practice in Managerial Accounting | ACCY 2002 |
| ACCY 4801* (SPRING ONLY) | Financial Accounting Capstone | ACCY 3101 & 3102 |
| International Business Course | Any IBUS 3001 or Higher | BADM 2201 |
| Business Elective (2000-4999) | Cannot be an ACCY course | |
| Non-Business Elec. (Level: 2000-4999) | 3 credit academic course outside the following departments: ACCY, CSCI, BADM, ECON, FINA, IBUS, ISTM, MATH, MGT, MKTG, SMPP, STAT, and TSTD. | |
| Non-Business Elec. (Level: 2000-4999) | | |