

Accountancy Major - Bachelor of Science (BS)

UWL accountancy majors have the technical knowledge and the practical experience that puts them in demand for both entry-level positions and throughout their careers. Internships are a big part of the practical experience opportunity. Career Services data (<https://www.uwlax.edu/aaccs/facultystaff/utilizing-career-services/#tm-uwl-employment-and-internship-statistics>) shows that the Accountancy Program is usually the most active internship program at UWL. Accountancy internships are well-paid.

To be eligible to become a Certified Public Accountant (CPA) requires the minimum of 150 credits and an undergraduate degree. UWL's undergraduate program allows students the flexibility to complete 150 credits, an internship, and an undergraduate degree in four-and-one-half years.

The Accountancy Program works closely with organizations and alumni to keep our program up-to-date. A byproduct of that work is a variety of scholarships for accountancy students. Be sure to apply through the UWL Alumni & Friends Foundation as a continuing student.

Major requirements

(College of Business Administration)

College of Business Administration (CBA) core requirements

All students enrolled in any program within the college are required to complete the following:

- College of Business (CBA) core courses (<https://catalog.uwlax.edu/undergraduate/businessadministrationcba/#CBACore>)
- **CBA upper division prerequisite requirement** - Most professional, upper division courses (300/400 level) in the CBA require students to have the following to register into the course:
 - A grade of "C" or better in ACC 221, ACC 222, BLAW 205, ECO 110, ECO 120, ENG 110/ENG 112, MTH 160/MTH 175/MTH 207, and STAT 145/STAT 245;
 - 54 credits or higher earned (or in progress).

Curriculum

30 credits

Code	Title	Credits
ACC 311	Intermediate Accounting I ¹	3
ACC 312	Intermediate Accounting II	3
ACC 313	Intermediate Accounting III	3
ACC 325	Cost Accounting	3
ACC 327	Accounting Information Systems	3
ACC 330	Individual Income Taxation	3
ACC 418	Business Law for Accountants	3
ACC 421	Advanced Accounting	3
ACC 438	Principles of Auditing	3

Plus three credits of ACC numbered higher than 311 ²	3
Total Credits	30

¹ Accountancy majors/minors are allowed and encouraged to register for ACC 311, after successful completion of ACC 221.

² Except for ACC 450 and ACC 499.

Additional requirement for accountancy majors:

- A cumulative grade point average of 2.50 in the accountancy major courses.

Degree requirements

All students must complete the general education, college core, major/minor, and university degree requirements in order to qualify for a degree. The easiest way to track all of these requirements is to refer to the Advisement Report (AR) found in the Student Information System (WINGS) Student Center. All enrolled students have access to the AR.

- General education (<http://catalog.uwlax.edu/undergraduate/generaleducation/>)
- College core (p. 1)
- Baccalaureate degree requirements (p. 2)

College of Business Administration core requirements

All students enrolled in any program within the college must complete the 16 business core courses listed below and all requirements for the major (see department listings). MGT 449 must be taken in the semester of graduation.

Code	Title	Credits
ACC 221	Accounting Principles I ¹	3
ACC 222	Accounting Principles II ¹	3
BLAW 205	The Legal and Ethical Environment of Business ¹	3
ECO 110	Microeconomics and Public Policy ¹	3
ECO 120	Global Macroeconomics ¹	3
ECO 230	Data Analysis for Business Applications	3
ENG 110	College Writing II ¹	3
	or ENG 112 College Writing AP (Advanced Placement)	
FIN 355	Principles of Financial Management	3
IS 220	Information Systems for Business Management	3
MGT/MKT 301	Business Communication	3
MGT 308	Organizational Behavior	3
MGT 393	Production and Operations Management	3
MKT 309	Principles of Marketing	3
MTH 160	Mathematics for Business ¹	4-5
	or MTH 175 Applied Calculus	
	or MTH 207 Calculus I	
STAT 145	Elementary Statistics (or equivalent) ¹	4
	or STAT 245 Probability and Statistics	
Capstone - taken in the semester of graduation		
MGT 449	CBA Capstone: Applied Business Strategy	3
Total Credits		50-51

¹ A grade of "C" or better required.

Upper division prerequisite requirement

Most professional, upper division courses (300/400 level) in the CBA require students to have the following to register into the course:

1. A grade of "C" or better in ACC 221, ACC 222, BLAW 205, ECO 110, ECO 120, ENG 110/ENG 112, MTH 160/MTH 175 /MTH 207, and STAT 145/STAT 245;
2. 54 credits or higher earned (or in progress).

Baccalaureate degree requirements

Candidates for the Bachelor of Arts or the Bachelor of Science degrees must accomplish the following:

1. Fulfill the general education requirements.
2. Complete at least one ethnic studies (diversity) course.
3. Complete the courses prescribed by the Undergraduate Curriculum Committee for the degree desired in the respective school or college.
4. Earn a minimum of 120 semester credits with at least a 2.00 cumulative GPA.^{1,2}
5. At least 40 credits must be earned in 300/400 level courses. Transfer courses earned or transferred at the 300/400 level apply to this requirement.
6. Complete major and minor requirements with at least a 2.00 GPA^{1, 2} in each major and minor (and concentration or emphasis, if selected).
7. A minimum of 30 semester credits in residence at UWL is required for graduation. (See undergraduate resident requirement (<http://catalog.uwlax.edu/undergraduate/academicpolicies/graduation/#undergraduate-residence-requirement>)).
8. Submit an application for graduation via the "Apply for Graduation" link in the WINGS Student Center as soon as the student has registered for his or her final semester or summer term in residence. December and winter intersession graduates should apply by May 1. May and summer graduates should apply by December 1.

¹ Grade point average requirements for some programs will be considerably higher than 2.00. Re-entering students may be required to earn credits in excess of the 120 needed for graduation in any curriculum in order to replace credits earned in courses in which the content has changed substantially in recent years. Each case will be judged on its own merit.

² The grade point average recorded at the time the degree is awarded will not be affected by future enrollment.

No degree will be awarded unless all requirements are fulfilled and recorded within 30 days after the official ending date of each term.

Sample degree plan

Below is a sample degree plan that can be used as a guide to identify courses required to fulfill the major and other requirements needed for degree completion. A student's actual degree plan may differ depending on the course of study selected (second major, minor, etc.). Also, this sample plan assumes readiness for each course and/or major plan, and some courses may not be offered every term. Review the course descriptions or the class timetable (<http://www.uwlax.edu/records/registration/>) for course offering information.

The sample degree plans represented in this catalog are intended for first-year students entering UWL in the fall term. Students should use the Advisement Report (AR) in WINGS (<https://wings.uwlax.edu>) and

work closely with their faculty advisor(s) and college dean's office to ensure declaration and completion of all requirements in a timely manner.

General Education Program

The general education curriculum (Gen Ed) is the common educational experience for all undergraduates at UWL. Sample degree plans include Gen Ed placeholders to ensure completion of the general education requirements. Courses may be rearranged to fit the needs or recommendations of the student's program of study. Gen Ed courses may be taken during winter term (January between the semesters) and summer to reduce the course load during regular terms (fall and spring). Students should consult with their advisor and/or the college academic services director in their college/school for assistance with course and schedule planning. Refer to the general education requirements (<http://catalog.uwlax.edu/undergraduate/generaleducation/>) for more specific details.

At least 40 credits of the 120 credits required must be earned at the 300/400-level.

Note: New students and transfer students with less than 12 credits earned are required to take FYS 100 First-Year Seminar (3 cr.) during one of their first two semesters at UWL.

This sample degree plan does not establish a contractual agreement. It identifies the minimum requirements a student must successfully complete, to qualify for a degree, in a format intended to assist the student in planning their academic career. Actual degree plans may differ.

Year 1			
Fall	Credits	Spring	Credits
ENG 110 or 112 (Gen Ed Literacy - Written) ¹	3	CST 110 (Gen Ed Literacy - Oral)	3
ECO 110 (Gen Ed Self & Society) ¹	3	ECO 120 (Gen Ed Global Studies) ¹	3
MTH 160, 175, or 207 (Depending on math placement exam scores) ¹	4	ACC 221 ^{1, 2}	3
Gen Ed Minority Cultures	3	STAT 145 (Depending on math placement exam scores) ¹	4
Gen Ed Arts	2	FYS 100 (Gen Ed First-Year Seminar)	3
	15		16
Year 2			
Fall	Credits	Spring	Credits
IS 220	3	ACC 311	3
BLAW 205 ¹	3	ECO 230	3
ACC 222 ¹	3	MGT 301 or MKT 301	3
University Elective	3	Gen Ed Arts	2
Gen Ed World Hist	3	Gen Ed Natural Lab Science	4
	15		15
Year 3			
Fall	Credits	Spring	Credits
ACC 312	3	ACC 313	3
ACC 330 or 325	3	ACC 327	3
MKT 309	3	ACC 330 or 325	3
FIN 355	3	MGT 308	3
University Elective	3	ACC 300/400 Level Elective ³	3
University Elective	1		
	16		15
Year 4			
Fall	Credits	Spring	Credits
ACC 421	3	ACC 450 (CBA Internship) ⁴	12

MGT 393	3	
University Elective	4	
Gen Ed Health & Well-Being	3	
Gen Ed Humanistic Studies	3	
	16	12

Total Credits: 120

Some students take an internship during the Spring semester of their fourth year. This may extend the time it takes to earn a degree past four years in order to fit in the required courses. See below for the sample extra term. Students should work with an advisor to plan their program of study for the additional internship credits.

Additional year

Fall	Credits
ACC 438	3
ACC 418	3
MGT 449 ⁵	3
	9

Total Credits: 9

Students intending to become a Certified Public Accountant (CPA) must earn a minimum of 150 credits (30 credits beyond the minimum 120 required for the bachelor's degree). The additional 30 credits may come from the following: transfer credits, Winter Intersession or Summer courses, and additional credits taken during the regular Fall and Spring semesters. Students may consider taking additional ACC electives and adding another major or minor to reach the 150 credits.

¹ Grade of "C" or better is required for the CBA core requirements.

² Accountancy majors may complete in the first year.

³ Different electives are offered in the Spring and Fall. Be sure to plan your elective in advance.

⁴ Students should note that taking an internship may require an additional semester and extend the time to earn a degree past four years.

⁵ Taken final semester, requires completion of all other core requirements.