

UNIVERSITY OF WISCONSIN-SUPERIOR  
DEPARTMENT OF BUSINESS AND ECONOMICS (DBE)

**Accounting\***

(Comprehensive – No Minor Required)  
2014 - 2016 Catalog

**REQUIRED FOR ADMISSION TO UPPER DIVISION (300/400-LEVEL DBE COURSES)**

Students majoring in the DBE must be admitted to the department prior to enrolling in 300/400-level courses. To be admitted to DBE, students must first:

1. **Earn an overall grade point average of 2.3 or higher.** This requirement applies to all students, **including transfer students**. Coursework at previously attended colleges or universities will be included in GPA computations.
2. Complete the following courses with a **GPA of at least 2.0 with no grade lower than C -**: ITS 108; ACCT 200, 201; BUS 270; ECON 250, 251.
3. Complete the following: WRIT 101; 102; COMM 110; and MATH 151 or Math 240 for all DBE majors.
4. All but 12 credits of the remaining University General Education requirements.

**Students with majors offered by the Department of Business and Economics may not enroll in any of the courses listed in 2 or 3 on a Pass/Fail basis.** The General Education Mathematics requirement is satisfied by MATH 151 or 240. All of the requirements stated above also apply to transfer students.

**SUGGESTED SEMESTER BY SEMESTER COURSE PLAN**

**Year One**

**Semester One**

First Year Seminar	3
WRIT 101 ( <i>pending placement</i> )	3
HHP 102	3
HHP 102 Lab	0
Any Gen Ed/Electives	6
<b>TOTAL</b>	<b>15</b>

**Year One**

**Semester Two**

COMM 110	3
ITS 108	3
MATH 151 ( <i>pending placement</i> )	3
WRIT 102	3
Any Gen Ed/Electives	3
<b>TOTAL</b>	<b>15</b>

**Year Two**

**Semester One**

ACCT 200	3
BUS 270 <sup>2</sup>	3
ECON 250	3
Any Gen Ed/Electives	6
<b>TOTAL</b>	<b>15</b>

**Year Two**

**Semester Two**

ACCT 201 <sup>1</sup>	3
BUS 211	3
ECON 251	3
WRIT 209 <sup>3</sup>	3
Any Gen Ed/Electives	3
<b>TOTAL</b>	<b>15</b>

★ Apply for admission to upper-division courses with Department of Business and Economics. \*\*Fill out graduation plan with advisor.

<sup>1</sup> Prerequisite: Acct 200 with a grade of at least a C-

<sup>2</sup> Prerequisite: ITS 108 with a grade of at least a C-

<sup>3</sup> Prerequisite: Writ 102, Comm 110

<b>Year Three</b>	
<b>Semester One</b>	
ACCT 352 (F)	3
ACCT 355 (F)	3
Accounting Elective <sup>4</sup>	3
BUS 370 (F,S)	3
FIN 320 (F,S)	3
<b>TOTAL</b>	<b>15</b>

<b>Year Three</b>	
<b>Semester Two</b>	
ACCT 353 (S)	3
ACCT 357 (S)	3
BUS 380 (F,S)	3
Accounting Elective <sup>4</sup>	3
Any Gen Ed/Electives	3
<b>TOTAL</b>	<b>15</b>

<b>Year Four</b>	
<b>Semester One</b>	
ACCT 460 (F)	3
ACCT 464 (F)	3
ACCT 467 (F)	1
Any Gen Ed/Electives	9
<b>TOTAL</b>	<b>16</b>

<b>Year Four</b>	
<b>Semester Two</b>	
ACCT 462 (S)	3
ACCT 466 (Capstone)	2
Any Gen Ed/Electives	9
<b>TOTAL</b>	<b>14</b>

<sup>4</sup>At least two courses are required from the following:  
 -ACCT 301, 351, 359, 461, 465, 488.

**Please Note:**

- 120 total credits and 36 credits numbered 300 or higher are required for graduation.
- Please note: Music161 covers two categories for the 2014-2016 catalog: Diversity, Humanities OR Non-Western.
- **BUS 370, BUS 380 and FIN 320 cannot be taken at the same time as BUS 495.**

<b>66 Total Credits</b>				
<b>Required Core Courses</b>				
<b>Dept.</b>	<b>No.</b>	<b>Course Name</b>	<b>Prerequisites</b>	<b>Sem. Offered</b>
ITS	108	Business Computer Applications		F,S
MATH	151	Business Calculus (or MATH 240)	Qualified on Placement Test or Math 102 (C- or higher)	F,S
ACCT	200	Financial Accounting		F,S,SS
ACCT	201	Managerial Accounting	ACCT 200 (C- or higher)	F,S,SS
BUS	270	Business Statistics	ITS 108 (C- or higher)	F,S
ECON	250	Principles of Microeconomics		F,S
ECON	251	Principles of Macroeconomics		F,S
BUS	211	Business Law I		F,S
WRIT	209	Business & Professional Writing	WRIT 102, COMM 110	F,S
FIN	320	Principles of Finance	DBE	F,S
BUS	370	Principles of Marketing	DBE	F,S
BUS	380	Principles of Management	DBE	F,S
<b>Required Concentration Courses</b>				
ACCT	352	Intermediate Accounting I	DBE	F
ACCT	353	Intermediate Accounting II	DBE	S
ACCT	355	Cost Accounting	DBE	F
ACCT	357	Accounting Information Systems	DBE	S
ACCT	460	Fundamentals of Taxation	DBE	F
ACCT	462	Advanced Accounting	DBE	S
ACCT	464	Auditing Principles	DBE	F
ACCT	467	Tax Research	DBE	F
ACCT	466	Senior Project in Accounting (Capstone)	DBE	S
<b>And at least two of the following:</b>				
ACCT	301	Study Abroad	Consent of Instructor	F,S
ACCT	351	Accounting for Not-for-Profit Entities	DBE	F
ACCT	359	Advanced Financial Accounting Topics	DBE	S
ACCT	461	Advanced Topics in Taxation	DBE	S
ACCT	465	Fraud Examination	DBE	S
ACCT	488	Peachtree/QuickBooks/International Accounting	DBE	SS

*Students must complete 150 semester credit hours prior to sitting for the CPA exam in most states. See an accounting advisor for options to satisfy the requirement.*

(Rev. 3/14)