

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

Accounting

(Comprehensive – No Minor Required)

2012 - 2014 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: MATH 151 or Math 240 for all DBE majors. WRIT 101; 102; COMM 110; HHP 102 and 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 above 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**

ITS 108	3
WRIT 101/FYS 116 <i>(pending placement)</i>	3
HHP 102	3
HHP 102 Lab	0
Any Gen Ed/Electives	6
TOTAL	15

**Year One
Semester Two**

COMM 110	3
WRIT 102	3
MATH 151 <i>(pending placement)</i>	3
Any Gen Ed/Electives	6
TOTAL	15

**Year Two
Semester One**

ACCT 200	3
BUS 270 ²	3
ECON 250	3
Any Gen Ed/Electives	4-7
TOTAL	13-16

**Year Two
Semester Two**

ACCT 201 ¹	3
ECON 251	3
WRIT 209 ³	3
Any Gen Ed/Electives	5-8
TOTAL	14-17

¹Prerequisite: Acct 200 with a grade of at least a C-

²Prerequisite: ITS 108 with a grade of at least a C-

³Prerequisite: Writ 102, Comm 110

Year Three Semester One	
ACCT 352 (F)	3
ACCT 355 (F)	3
BUS 211	3
BUS 370	3
FIN 320	3
TOTAL	15

Year Three Semester Two	
ACCT 353 (S)	3
ACCT 357 ⁴ (S)	3
ACCT Option Course ⁵	3
BUS 380	3
Any Gen Ed/Electives	3-4
TOTAL	15-16

Year Four Semester One	
ACCT 460 (F)	3
ACCT 464 (F)	3
ACCT 467 (F)	1
ACCT Option Course ⁵	3
Any Gen Ed/Electives	5-7
TOTAL	15-17

Year Four Semester Two	
ACCT 462 (S)	3
ACCT 466 ⁶ (Capstone)	2
ACCT Option Course ⁵	3
Any Gen Ed/Electives	6-7
TOTAL	14-15

⁴ CIS 342 may be substituted for ACCT 357 with approval from an accounting advisor

⁵ At least two courses are required from the following:
-ACCT 301, 351, 359, 461, 465, 488.

⁶ BUS 495 may be substituted for ACCT 466 with approval from an accounting advisor.

Please Note:

- 120 total credits and 36 credits numbered 300 or higher are required for graduation.
- Please note: Music161 covers two categories for the 2012-2014 catalog: Diversity, Humanities OR Non-Western.
- **BUS 370, BUS 380 and FIN 320 cannot be taken at the same time as BUS 495.**

66 Credits				
<u>Required Core Courses</u>				
Dept.	No.	Course Name	Prerequisites	Sem. Offered
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
<u>Required Concentration Courses</u>				
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
<u>And at least two of the following:</u>				
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	F,S

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.