

ACCOUNTING

School of Management
Department of Accounting and Information Systems
907-474-7461
www.uaf.edu/som/degrees/undergraduate/acct/

BBA Degree

Minimum Requirements for Degree: 120 credits

The accounting department offers an extensive program for those interested in the fields of general accounting, auditing, managerial accounting, taxation and government accounting. The objectives of the program are to provide a strong business background through an understanding of accounting and to train students for employment in accounting work.

The UAF accounting program is accredited by the Association to Advance Collegiate Schools of Business. The AACSB accredits 120 programs nationwide, and the UAF accounting program is the only program in Alaska with AACSB accreditation.

The accounting program prepares students for certification as Certified Public Accountants, Certified Management Accountants, Certified Financial Managers, Certified Internal Auditors and Certified Fraud Examiners. The UAF accounting program places nearly 100 percent of its graduates.

Major — BBA Degree

1. Complete the general university requirements. (See page 129. As part of the core curriculum requirements, complete: BA F323X* and MATH F262X*.)
 2. Complete the BBA degree requirements. (See page 135. As part of the common body of knowledge, complete AIS F316.)
 3. Complete one of the following*: ENGL F314W, O/2 or BA F456W or HSEM F445W, O/2
 4. Complete the following program (major) requirements:*
- | | |
|--|---|
| ACCT F330—Income Tax | 3 |
| ACCT F342—Managerial Cost Accounting..... | 3 |
| ACCT F361—Intermediate Accounting..... | 3 |
| ACCT F362—Intermediate Accounting..... | 3 |
| ACCT F401—Advanced Accounting..... | 3 |
| ACCT F452W—Auditing (3) | |
| or ACCT F472W—Internal and Government Auditing (3) | 3 |
5. Complete three of the following:*
- | | |
|---|---|
| ACCT F404—Advanced Cost Accounting and Controllershship | 3 |
| ACCT F414O/2—Governmental and Nonprofit Accounting..... | 3 |
| ACCT F430—Advanced Taxes | 3 |
| ACCT F472W—Internal and Government Auditing..... | 3 |
6. Complete free electives as needed to meet 120 credits
 7. Minimum credits required120

* Students must earn a C- grade or better in each course.

Note: The BBA degree requires 50 percent of the accounting, business administration and economics credits to be earned in residence at UAF.

Minor

1. Complete the following:*
- | | |
|--|---|
| ACCT F261—Principles of Financial Accounting..... | 3 |
| ACCT F262—Principles of Managerial Accounting..... | 3 |
| Upper-division accounting electives | 9 |
2. Minimum credits required15

* Students must earn a C- grade or better in each course.

Note: Courses completed to satisfy this minor can be used to simultaneously satisfy other major or general distribution requirements.

Baccalaureate Core Requirements

Communication 9 Credits

- ENGL F111X—Introduction to Academic Writing.....(3)
ENGL F190H may be substituted.

Complete one of the following:

- ENGL F211X—Academic Writing about Literature.....(3)
- ENGL F213X—Academic Writing about the Social and Natural Sciences.....(3)

Complete one of the following:

- COMM F131X—Fundamentals of Oral Communication: Group Context.....(3)
- COMM F141X—Fundamentals of Oral Communication: Public Context.....(3)

9

Perspectives on the Human Condition 18 Credits

Complete all of the following four courses:

- ANTH F100X/SOC F100X—Individual, Society and Culture.....(3)
- ECON F100X or PS F100X—Political Economy.....(3)
- HIST F100X—Modern World History.....(3)
- ENGL/FL F200X—World Literature.....(3)

12

Complete one of the following three courses:

- ART/MUS/THR F200X—Aesthetic Appreciation: Interrelationship of Art, Drama and Music.....(3)
- HUM F201X—Unity in the Arts.....(3)
- ANS F202X—Aesthetic Appreciation of Alaska Native Performance.....(3)

3

Complete one of the following six courses:

- BA F323X—Business Ethics.....(3)
- COMM F300X—Communicating Ethics.....(3)
- JUST F300X—Ethics and Justice.....(3)
- NRM F303X—Environmental Ethics and Actions.....(3)
- PS F300X—Ethics and Society.....(3)
- PHIL F322X—Ethics.....(3)

3

Or complete 12 credits from the above courses plus one of the following:

- Two semester-length courses in a single Alaska Native language or other non-English language
- Three semester-length courses (9 credits) in American Sign Language taken at the university level.

6–9

Mathematics 3 Credits

Complete one of the following:

- MATH F103X—Concepts and Contemporary Applications of Mathematics.....(3)
- MATH F107X—Functions for Calculus*.....(4)
- MATH F161X—Algebra for Business and Economics**.....(3)
- STAT F200X—Elementary Probability and Statistics.....(3)

* No credit may be earned for more than one of MATH F107X or F161X.

Or complete one of the following:*

- MATH F200X—Calculus I**.....(4)
- MATH F201X—Calculus II.....(4)
- MATH F202X—Calculus III.....(4)
- MATH F262X—Calculus for Business and Economics.....(4)
- MATH F272X—Calculus for Life Sciences.....(4)

* Or any math course having one of these as a prerequisite

** No credit may be earned for more than one of Math F200X, F262X or F272.

3–4

Natural Sciences 8 Credits

Complete any two (4-credit) courses.

- ATM F101X—Weather and Climate of Alaska.....(4)
- BIOL F100X—Human Biology.....(4)
- BIOL F101X—Biology of Sex.....(4)
- BIOL F103X—Biology and Society.....(4)
- BIOL F104X—Natural History.....(4)
- BIOL F115X—Fundamentals of Biology I.....(4)
- BIOL F116X—Fundamentals of Biology II.....(4)
- BIOL F120X—Introduction to Human Nutrition.....(4)
- BIOL F213X—Human Anatomy and Physiology I.....(4)
- BIOL F214X—Human Anatomy and Physiology II.....(4)
- CHEM F100X—Chemistry in Complex Systems.....(4)
- CHEM F103X—Basic General Chemistry.....(4)
- CHEM F104X—Beginnings in Biochemistry.....(4)
- CHEM F105X—General Chemistry.....(4)
- CHEM F106X—General Chemistry.....(4)
- GEOG F111X—Earth and Environment: Elements of Physical Geography.....(4)
- GEOS F100X—Introduction to Earth Science.....(4)
- GEOS F101X—The Dynamic Earth.....(4)
- GEOS F106X—Life and the Age of Dinosaurs.....(4)
- GEOS F112X—History of Earth and Life.....(4)
- GEOS F120X—Glaciers, Earthquakes and Volcanoes.....(4)
- GEOS F125X—Humans, Earth and Environment.....(4)
- MSL F111X—The Oceans.....(4)
- PHYS F102X—Energy and Society.....(4)
- PHYS F103X—College Physics.....(4)
- PHYS F104X—College Physics.....(4)
- PHYS F115X—Physical Science I.....(4)
- PHYS F175X—Astronomy.....(4)
- PHYS F211X—General Physics.....(4)
- PHYS F212X—General Physics.....(4)
- PHYS F213X—Elementary Modern Physics.....(4)

8

Library and Information Research 0–1 Credit

- Successful completion of library skills competency test or LS F100X or LS F101X prior to junior standing

0–1

Upper-Division Writing and Oral Communication

Complete the following at the upper-division level:

- Two writing intensive courses designated (W) and one oral communication intensive course designated (O), or two oral communication intensive courses designated (O/2) (see degree and/or major requirements)

Total credits required 38–39

All degrees (e.g. B.A., B.S., etc.) require additional courses.

Refer to specific degree and program requirements.

Students must earn a C- grade or better in each course used toward the baccalaureate core.