

## ACCOUNTING MAJOR UPPER DIVISION REQUIREMENTS OPTION 1: BBA and MPA

Not an official document. Refer to Advising Report for full requirements.

In Wisconsin, individuals can start to take sections of the CPA Examination when they complete 120 credits (hours). Individuals cannot be a licensed CPA until they complete 150 credits (hours) and at least a baccalaureate degree. The courses you need to complete before sitting for CPA Examination sections are incorporated into the BBA in Accounting degree. See the "Uniform Certified Public Accountant (CPA) Examination" information sheet for detailed information.

JUNIOR YEAR			
Course	Units	Course	Units
ACCOUNT 343 Intermediate Actg. II	3	ACCOUNT 461 Advanced Accounting	3
ACCOUNT 451 Income Tax I OR	3	ACCOUNT 451 Income Tax I OR	3
ACCOUNT 454 Accounting Info Systems		ACCOUNT 454 Accounting Info Systems	
Upper Division Business Core	3	Upper Division Business Core	3
Upper Division Business Core	3	Upper Division Business Core	3
Upper Division Business Core <u>OR</u>	3	Elective <u>OR</u> General Education Course <u>OR</u>	3
BEINDP 290* Bus. Writing (2 credits)		BEINDP 290* Bus. Writing (2 credits)	
& BEINDP 288* Career Info (1 credit)		& BEINDP 288* Career Info (1 credit)	
Total Units	15	Total Units	15

\* BEINDP 288 (formerly ITBE 388) and BEINDP 290 (formerly ITBE 353) should be taken in the sophomore year. These courses must be taken in the Junior year if they were not successfully completed in the sophomore year.

Before the beginning of the senior year, students should apply to the graduate school. Students should also take the GMAT or apply for the GMAT waiver if they have a cumulative undergraduate GPA of 3.50 or better.

SENIOR YEAR			
ACCOUNT 465 Auditing	3	ACCOUNT 493 Internship	6
GENED 390 World of Ideas	3	ACCOUNT 456 Cost Management	3
International Requirement	3	MANGEMNT 489 Admin Policy	3
ENGLISH 370 Advanced Composition <u>OR</u>	3	Total Units	12
ENGLISH 372 Technical Writing		OR	
Elective	3	ACCOUNT 455 VITA <u>OR</u>	3
Total Units	15	ACCOUNT 463 Actg. Non-Profit Orgs	
		ACCOUNT 456 Cost Management	3
		MANGEMNT 489 Admin Policy	3
		Elective	3
		Total Units	12

### FIFTH YEAR: Masters of Professional Accountancy (MPA)

The Comprehensive MPA Exam is required for all MPA students in their last semester before graduation.

It is administered on the third or fourth Saturday in April, July, and November.

Summer Semester	Units	Ninth Semester	Units	Tenth Semester	Units
ACCOUNT 787	0-3	ACCOUNT 756	3	ACCOUNT 751	3
FNBSLW 542	0-3	ACCOUNT 757	3	ACCOUNT 767	3
ACCOUNT 748	0-3	ACCOUNT 783	3	ACCOUNT 781	3
Graduate-level elective(s)	0-3	Graduate-level elective(s)	0-6	Graduate-level elective(s)	0-6
Total units	0-9	Total units	9-15	Total units	6-12

Notes: Maximum course load is 15 graduate units during the fall and spring semesters and 12 units during the summer term. Full time status for the graduate program is 9 units in a semester. Students must remain in good standing to continue in the graduate program. Courses will be offered at alternative times as follows:

Course	2015-2016 Academic Year	Beginning Summer 2016	Course	2015-2016 Academic Year	Beginning Summer 2016
ACCOUNT 787	Summer only	Summer only	ACCOUNT 783	Fall semester only	Fall semester only
FNBSLW 542	Summer, Fall, & Spring	Summer, Fall, & Spring	ACCOUNT 751	Spring semester only	Spring semester only
ACCOUNT 748	Summer & Winterim	Summer & Winterim	ACCOUNT 767	Fall & Spring semesters	Spring semester only
ACCOUNT 756	Fall semester only	Fall semester only	ACCOUNT 781	Spring semester only	Spring semester only
ACCOUNT 757	Fall semester only	Fall semester only			

## **ACCOUNTING MAJOR UPPER DIVISION REQUIREMENTS OPTION 1: BBA and MPA (Continued)**

Accounting majors following Option 1 should plan on interviewing for their first full-time position in the fall semester of their fifth year. The majority of employers interview on campus in the fall semester and begin the search for new accounting hires almost a year before the projected start date of the position.

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### **ACCOUNTING MAJOR UPPER DIVISION BBA REQUIREMENTS FOR ALL OPTIONS**

- In order to take any of the 300- or 400- level business courses, you must first be admitted to the Upper Division of the College of Business and Economics (COBE).
- You must maintain a 2.50 combined cumulative GPA to enroll in business courses after being admitted to the COBE.
- You must obtain a 2.75 GPA in ACCOUNT 249, ACCOUNT 261, and ACCOUNT 343 in order to take ACCOUNT 461, ACCOUNT 465, ACCOUNT 452, and ACCOUNT 463. All prerequisites for accounting courses are strictly enforced.
- You must obtain a 2.50 GPA in ACCOUNT 249 and ACCOUNT 261 in order to take ACCOUNT 454.
- An accounting major may repeat no more than two accounting courses without special permission from the Accounting Department Exception Committee.
- The Accounting Department complies with UWW's repeat policies. Under these policies a student
  - a. may repeat an accounting course in which they earned a C- grade or below.
  - b. may not repeat an accounting course if the student has received credit for a higher level accounting course for which the course to be repeated is a prerequisite or corequisite. For example, a student who has received credit for ACCOUNT 343 may not repeat ACCOUNT 244, ACCOUNT 249, or ACCOUNT 261.
  - c. for departure from these policies a student may seek special permission from the Accounting Department Exceptions Committee.
- All business majors are required to take the five upper division core business courses.

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### **UPPER DIVISION CORE BUSINESS COURSES**

#### **Junior-Level Upper Division Core Business Courses**

In most cases, it is recommended that you complete these courses in your junior year. As an accounting major, you may take them in either semester of your junior year. The junior-level upper division core business courses are:

1. FNBSLW 344 Business Finance (ACCOUNT 249 is a pre-requisite for this course)
2. ITSCM Operations Management (ECON 245 is a pre-requisite for this course)
3. FNBSLW 341 Business Law
4. MANGEMNT 301 Organizational Behavior
5. MARKETNG 311 Marketing Principles

#### **Senior-Level Upper Division Core Business Course**

6. MANGEMNT 489 Administrative Policy is a senior-level core course. All 5 junior-level upper division core business courses must be completed before enrolling in MANGEMNT 489. BEINDP 288 is not a prerequisite for this course but the 20 hours of community service is a requirement for enrollment in this course.

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#### **Required for Graduation with a BBA**

- 120 units and 20 hours of community service
- 2.50 combined cumulative GPA in all courses
- 2.50 combined GPA in all subjects offered by the College of Business and Economics
- 2.50 combined GPA in all accounting major courses
- If you started taking courses at UW-Whitewater in the summer 2015 semester or earlier, you must have 60 units in non-business courses which may include up to 12 credits of Economics. If you started at UW-Whitewater in the fall 2015 semester or later, you do not have to meet this requirement.

## **Masters of Professional Accounting (MPA) Degree Information**

**For a complete list of MPA Requirements and Policies go to**

**<http://www.uww.edu/cobe/oncampusgrad/mpaoverview>**

Not an official document. Refer to Advising Report for full requirements.

All prerequisites for accounting courses are strictly enforced.

To register in COBE graduate-level courses, students must be admitted to a graduate degree program. In order to be admitted to the MPA program and register in graduate courses, students must

- Take the Graduate Management Admissions Test (GMAT). Information about the GMAT can be found at [www.mba.com](http://www.mba.com) (\$250 fee to take the GMAT in the US).
- **Admissions prior to Spring 2016**
  - Have a composite score of at least 1000 based upon the formula:  
(GMAT score) + [200 x (overall undergraduate grade point average)] OR
  - Have a composite score of at least 1050 based upon the formula:  
(GMAT score) + [200 x (last half undergraduate grade point average)]
- **Admissions effective Spring 2016**
  - Have a composite score of at least 1100 based upon the formula:  
(GMAT score) + [200 x (overall undergraduate grade point average)] OR
  - Have a composite score of at least 1150 based upon the formula:  
(GMAT score) + [200 x (last half undergraduate grade point average)]
- A Test of English as a Foreign Language (TOEFL) score of at least 550, a computer score of at least 213 or the equivalent on another exam for students from countries where English is not the native language.
- Submit a completed application to UW-Whitewater's Graduate School (application fee-\$56)
- Meet with Dr. Paul Ambrose, COBE Associate Dean, or Chris Kutz, graduate advisor. Dr. Ambrose or Ms. Kutz will meet with a student when they have an applicant's GMAT score or GMAT waiver.

Note: Undergraduate students with senior status may be allowed to complete up to 9 graduate units provided they have completed at least 90 undergraduate units with at least a 2.75 overall grade point average (or 2.90 over the last half of their course work), have the written recommendation of the department chairperson of their undergraduate major, and have a graduate application on file in the Graduate Studies Office. Seniors may not use graduate-level units to satisfy requirements for the bachelor's degree, and undergraduate fees will be charged for their graduate-level work.

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### **MPA Degree Requirements**

- The MPA degree requires a minimum of 30 graduate units; at least 15 units must be numbered 730 and above
- Program and course prerequisites and requirements will be strictly enforced unless prior approval is obtained from both the Accounting Department Chair and the MPA Program Coordinator.
- Students need an overall *graduate* grade point average (GPA) of at least 3.0 and a minimum of a 3.0 in their graduate accounting courses in order to graduate.
- According to UWW policy, graduate students are allowed to repeat at most two courses in their degree programs. Courses may be repeated only once. When a course is repeated, the original course and grade remain on the transcript; however, the last grade and units earned replace the originals and are the only ones used in computing the grade point average in the degree and emphasis.
- All MPA students must pass the Comprehensive MPA Exam. A 3.0 graduate GPA and a 3.0 in all accounting courses is required at the beginning of the last semester of their program in order to take the Comprehensive MPA Exam.
- If a graduate course has a prerequisite which was satisfied in the undergraduate program, students must request permission to enroll in the graduate course. Email the Associate Dean for more information.
- Students must have a B or better in an undergraduate business statistics course (ECON 245 at UWW). If a student does not have a B in an undergraduate statistics course, the student will have to take a business statistics course at the graduate level; this course will not count towards the 30 graduate units required for the degree. Students must have a C or better in the other Common Body of Knowledge courses and Accounting Core Requirements.

## MPA Degree Requirements (continued)

To graduate with a Master of Professional Accountancy (MPA) degree, students must meet several requirements:

**Part 1:** Students will need to enroll in the undergraduate or graduate versions of the following courses if they either (1) did not complete these courses or their equivalents as undergraduates, or (2) did not earn at least a grade of a C in these courses or their equivalents. Students may choose to take the undergraduate or graduate equivalents of these courses, or they may mix undergraduate with graduate courses (selected in consultation with an advisor).

**Common Body of Knowledge Courses:** These courses are **not** counted in the minimum 30 credits needed for the MPA degree:

### ***Undergraduate Preparation Courses***

- ACCOUNT-244 Intro to Financial Accounting (3 units)
- ACCOUNT-249 Intro to Managerial Accounting (3 units)
- ECON-202 Macro Economics (3 units)
- ECON-201 Micro Economics (3 units)
- ECON-245 Business Statistics (3 units)
- FNBSLW-341 Business Law (3 units)
- FNBSLW-344 Business Finance (3 units)
- MANGEMNT-306 Operations Management (3 units)
- MARKETNG-311 Marketing Principles (3 units)

### ***Graduate Equivalent of Undergraduate Preparation Courses***

- ECON 703 (Statistics Foundations), 2 units
- ECON 704 (Economics Foundations), 2 units
- FNBSLW 718 (Financial Management), 2 units
- FNBSLW 721 (The Legal Environment of Business), 2 units
- MANGEMNT 719 (Operations Management), 2 units
- MARKETNG 716 (Marketing), 2 units

### **Accounting Core Requirements:**

- ACCOUNT 261 (Intermediate Accounting I), 3 units
- ACCOUNT 343 (Intermediate Accounting II), 3 units
- ACCOUNT 454 (Accounting Information Systems), 3 units
- ACCOUNT 461 (Advanced Accounting), 3 units
- ACCOUNT 465 (Auditing), 3 units
- ACCOUNT 651 (Tax I), 3 units
- ACCOUNT 656 (Cost Management), 3 units
- FNBSLW 341 (Business and Commercial Law), 3 units

**Part 2:** All MPA students must complete the following courses in order to meet the minimum requirements (30 units) for a graduate degree:

<b>Course Name</b>	<b>Prerequisite</b>	
• ACCOUNT 783 (International Accounting) <u>OR</u> ACCOUNT 748 (Financial Statement Analysis) <u>OR</u> ACCOUNT 787 (Sustainability & Environmental Reporting)	Account 343 Account 343 or FNBSLW 718 ACCOUNT 343 OR Consent of Dept.	3 units
• ACCOUNT 751 (Governmental & Not-for-Profit Actg) (unless taken as an equivalent undergraduate course)	ACCOUNT 261	3 units
• ACCOUNT 756 (Corporate & Special Entities Taxation)	ACCOUNT 451	3 units
• ACCOUNT 757 (Issues in Financial Accounting)	ACCOUNT 343	3 units
• ACCOUNT 767 (Forensic Actg & Professional Ethics)	ACCOUNT 465 OR Consent of Dept.	3 units
• ACCOUNT 781 (Advanced Accounting Theory)	ACCOUNT 343 OR Consent of Dept.	3 units
• FNBSLW 542 (Advanced Business & Commercial Law)	Admitted to the graduate program	3 units
• Graduate Elective(s)*		0-18 units

\*The approved list of electives can be obtained from the MPA Coordinator or at <http://www.uww.edu/cobe/oncampusgrad/mparequirements>