LOWER DIVISION (200-LEVEL) ELIGIBILITY:

Students pursuing a Bachelor of Business Administration degree must achieve 24 credits and maintain a 2.50 GPA or better in order to take lower division business courses except BEINDP 101, ECON 201 and ECON 202. Grades received for all appropriate college courses taken at other institutions will be included in determining the student’s grade point average eligibility for enrolling in business courses.

Business minors and non-business minors required to take business courses must have at least a 2.00 UW-Whitewater gpa and 24 credits completed to enroll in lower division (200-level) business courses required in the minor.

Non-business majors who are required or who may elect to take business courses in the major must have a 2.00 UW-Whitewater grade point average and must have completed 24 credits to take lower division (200-level) business courses.

UPPER DIVISION (300/400-LEVEL) ELIGIBILITY:

Students in the BBA curriculum are not eligible to enroll in the College of Business and Economics 300- and 400-level courses unless they have 60.0 or more credits to degree, at least a 2.50 cum GPA and have been admitted to the upper division business courses. Transfer students must maintain a combined GPA (transfer and UW-W) of 2.50 to continue eligibility.

Business minors must have a 2.00 UW-Whitewater gpa and 60 credits completed to enroll in upper division (300- or 400-level) business courses. In order to graduate with a business minor, the student must have a 2.25 gpa in the minor.

S/NC grading may not be used in any business course or any BBA degree requirement unless offered on an S/NC basis only. Courses in the College of Business and Economics may not be taken on an audit basis. A course cannot be used to satisfy both a BBA degree and a major requirement.

Non-business majors who are required or who may elect to take 300/400-level business courses must have completed 60 credits and have a 2.00 UW-Whitewater gpa to take upper division (300- and 400-level) business courses.

Non-business majors who are not required to take business courses in the major may register for business courses during the first week of classes if all course prerequisites and credits completed (24 for lower division or 60 for upper division) are met, and the student has a 2.50 combined grade point average.

ADMISSION TO UPPER DIVISION BUSINESS COURSES:

When a student is projected to complete at least 54 credits and has satisfactorily completed or is enrolled in ENGLISH 101, ENGLISH 102, COMM 110, ACCOUNT 244, ACCOUNT 249 or ACCOUNT 261; BEINDP 290; ECON 201; ECON 202; ITSCM 280; MATH 143; and ECON 245, the student may apply for admission to the upper division business courses. All students with at least a 2.80 combined GPA will be admitted. Application forms for admission to the upper division business courses are completed at a registration information meeting or online after completion of an online advising exercise.

ENROLLMENT PREFERENCE in all business courses will be given to the following officially declared majors and minors:

• All BBA Majors; integrated science and business; business education; other non-business majors with business course requirements
• Minors; business minors; arts management minors; other minors with business course requirements.

SPECIAL STUDENTS ..... Students admitted with full/complete credentials of all previous post-secondary work (SPFC) may register with the approval of the SPFC advisor (assistant dean of the College of Business and Economics) and special students without full credentials (SPNC) can register on a space available basis with the approval of the assistant dean of the College of Business and Economics, undergradbus@uww.edu, 262-472-4900.

COMMON EXAMINATIONS ..... Certain courses have common exams during the semester when all sections will be tested at the same time. Students should not schedule other classes at those times.

GRADUATE STUDENTS ..... Graduate students must be admitted to the MBA. or MPA. degree program, or to the Graduate Business Foundations, Human Resources Management, or Project Management certificate program to enroll in 500-700 level courses offered in the College of Business and Economics. Only DBA students can enroll in 800-900 level courses. Non-Candidate for Degree (NCFD) students cannot register for College of Business and Economics courses. Exceptions to this policy may be granted to a student enrolled in a graduate business degree program at another accredited institution that wants to transfer the UW-Whitewater course work to their non-UW-Whitewater business degree program. Exceptions must be approved in advance by the associate dean, College of Business and Economics (262-472-1945).

ONLINE BUSINESS COURSES ..... Charges for online business courses are stated with the course listings. The charge is the same for both in-state and out-of-state students.

ACCOUNTING

| Accounting |  |

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<table>
<thead>
<tr>
<th>Start/End Dates</th>
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<th>Instructor</th>
<th>Course Topic (if applicable)</th>
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<td>Tong Yu</td>
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**ACCOUNT 244 INTRODUCTION TO FINANCIAL ACCOUNTING**

This course introduces students to the principles of financial accounting. Topics include the basic accounting cycle (i.e., double entry accounting), financial statements (i.e., income statement and statement of financial position), and specific discussions of cash, trade receivables, merchandise inventories, plant assets, current and long-term liabilities, and stockholders equity.

**PREREQ:** SOPHOMORE STATUS AND 2.50 COMBINED CUMULATIVE GPA

**ACCOUNT 249 INTRODUCTION TO MANAGERIAL ACCOUNTING**

This course introduces students to the relevance, use, and interpretation of accounting information for decision making in support of business strategy. Topics include product costing (job order, process, absorption, variable), pricing, understanding cost structures (cost behavior), short-term decision-making, operational budgeting, evaluating performance, analyzing financial statements and ethical decision making.

**ACCOUNT 451 TAX I**

A study of federal income tax laws with emphasis on the individual taxpayer, particularly of employees and sole proprietors. The study includes a review of current proposals, discussion of practical problems in tax planning and practice in the preparation of tax returns.

**ACCOUNT 493 INTERNSHIP IN ACCOUNTING**

An opportunity for selected upperclassmen to gain work experience in one of the various areas of accounting practice during a semester or summer. Course includes close faculty-employer coordination and an appropriate written report on the work experience.

**PREREQ:** STUDENTS MUST HAVE COMPLETED 60 UNITS & HAVE A 2.75 GPA IN ACCOUNT 249, ACCOUNT 261, AND ACCOUNT 343. ADMISSION TO COLLEGE OF BUSINESS AND 2.50 COMBINED CUMULATIVE GPA FOR BUSINESS MAJORS ALSO REQUIRED.

**ACCOUNT 461 TAX I**

A study of federal income tax laws with emphasis on the individual taxpayer, particularly of employees and sole proprietors. The study includes a review of current proposals, discussion of practical problems in tax planning and practice in the preparation of tax returns.

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