

ACCOUNTING MAJOR (BBA and MPA Option)

FOR STUDENTS ADMITTED TO START THE MPA PROGRAM IN 2009 (and beyond)

(Note: In order to take the CPA Exam, students must complete 150 units of coursework.)

FIRST (FRESHMAN) YEAR			
First Semester	Units	Second Semester	Units
ENGLISH 101 (Freshman English)	3	ENGLISH 102 (Freshman English)	3
MATH 141/143 (Algebra/Finite Math)	4/3	MATH 143/243 (Finite Math/Calculus)	3
_____GENED Elective	3	GENED 110 (World of the Arts)	3
GENED 120/140 (Hist./Global)	3	_____Lab Science	4
GENED 130 (Individual and Society)	3	PEGNRL 192 (Pers. Health & Fitness)	1
		ECON 201 (Microeconomics)	3
Total Units	16/15	Total Units	17

SECOND (SOPHOMORE) YEAR			
Third Semester	Units	Fourth Semester	Units
SPEECH 110	3	DIVERSITY COURSE	3
ECON 202 (Macroeconomics)	3	ITBE 280 (Introduction to Info. Systems)	3
MATH 243 (Calc. or Non-Bus. Elective)	3	ACCOUNT 261 (Intermediate Actg. I)	3
INTERNATIONAL COURSE	3	ACCOUNT 249 (Intro to Managerial Actg.)	3
ACCOUNT 244 (Intro. to Financial Actg.)	3	ECON 245 (Business Statistics)	3
Total Units	15	Total Units	15

THIRD (JUNIOR) YEAR			
Fifth Semester	Units	Sixth Semester	Units
ACCOUNT 343 (Intermediate Actg. II)	3	ACCOUNT 461 (Adv. Accounting)	3
ACCOUNT 451 (Tax I) OR ACCOUNT 454 (Actg. Info. Systems)	3	ACCOUNT 451 (Tax I) OR ACCOUNT 454 (Actg. Info. Systems)	3
FNBSLW 344 (Business Finance)	3	MANGEMNT 306 (Oper. Management)	3
ITBE 353 (Business Communications)	3	MARKETNG 311 (Marketing Principles)	3
_____ Non-business elective	3	ITBE 388 (Career Information)	1
		ITBE 356/ENGLISH 370/ENGLISH 372	2/3
Total Units	15	Total Units	15/16

FOURTH (SENIOR) YEAR			
Seventh Semester	Units	Eighth Semester	Units
ACCOUNT 465 (Auditing)	3	MANGEMENT 489 (Admin. Policy)	3
FNBSLW 341 (Business Law)	3	ACCOUNT 456 (Cost Management II)	3
MANGEMNT 301 (Org. Behavior)	3	ACCOUNT 493 (Internship)	6
GENED 390 (World of Ideas)	3		
_____ Non-business Elective	3		
Total Units	15	Total Units	12

(Students planning to pursue MPA take GMAT)

FIFTH YEAR: Masters of Professional Accountancy (MPA)					
Summer Semester	Units	Ninth Semester	Units	Tenth Semester	Units
ACCOUNT 683 and/or ACCOUNT 748	3-6	ACCOUNT 767	3	FNBSLW 542 (if not taken in summer)	3
ACCOUNT 789 or 798	0-2	ACCOUNT 757	4	ACCOUNT 781	4
Graduate elective	2-3	ACCOUNT 756	4	ACCOUNT 751	3
FNBSLW 542 (or spring)	3	Graduate elective	2-3	CPA Exam (min. 2 sections)	
		ACCOUNT 789 or 798	0-1	MPA Comp. Exam (required)	
Total units	0-9	Total Units	11-15	Total Units	7-10

Note: (1) **ACCOUNT 748** (Financial Statement Analysis) is also offered in the Winterim session between the 9th and 10th semesters. (2) **ACCOUNT 793** (Practicum in Professional Accounting) and **ACCOUNT 796** (Low Income Tax Clinic) can be used as electives in the MPA Program.

Summer Semester	Fall Semester	Spring Semester
Select 3-9 units from the following:	Select 11-15 units from the following:	Select 7-13 units from the following:
ACCOUNT 683 and/or ACCOUNT 748* (3-6 units)	ACCOUNT 756 (4 units)	ACCOUNT 751 (3 units)
FNBSLW 542 (3 units) (or spring semester)	ACCOUNT 757 (4 units)	ACCOUNT 781 (4 units)
ACCOUNT 789 (0-2 units)	ACCOUNT 767 (3 units)	FNBSLW 542 (3 units) (if not taken in summer)
Non-accounting elective (0-3 units)	Non-accounting elective (2-3 units)	
	ACCOUNT 789 (1-2 units)	
		Comprehensive MPA Exam (required)
* Also offered in Winterim		Uniform CPA Exam (minimum 2 sections)
<p>Note 1: In order to enroll in CoBE graduate-level courses, students must be enrolled in a graduate degree program. However, undergraduate students can take up to six graduate units once they've earned 90 undergraduate units, assuming they have applied and been admitted to the graduate program.</p> <p>Note 2: Prior to entering the MPA program, students must:</p> <ul style="list-style-type: none"> • Take the Graduate Management Admissions Test (GMAT), • Apply for admission to UW-Whitewater's Graduate School (application fee = \$45), and • Schedule an appointment with the MPA program advisor to prepare a detailed MPA program plan. <p>Any changes to the program plan must be approved in writing by the program advisor.</p> <p>Note 3: The MPA degree requires a minimum of 30 graduate units; at least 16 units must be numbered 730 and above.</p> <p>Note 4: 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 advisor.</p> <p>Note 5: No more than two accounting courses can have a grade below a B for graduation.</p> <p>Note 6: Graduate School policy is a maximum of two repeats (for credit). Students can repeat courses with grades below B. Note that the new grade replaces the old grade for GPA calculations. Request a repeat by emailing the Associate Dean listing the course and section you wish to repeat.</p> <p>Note 7: Students need an overall <i>graduate</i> grade point average (GPA) of at least 3.0 in order to graduate.</p> <p>Note 8: (a) ACCOUNT 767, ACCOUNT 756 and ACCOUNT 757 are offered in the <i>fall</i> semester only. (b) ACCOUNT 751 and ACCOUNT 781 are offered in the <i>spring</i> semester only. (c) ACCOUNT 683 is offered in the <i>summer</i> semester only. (d) ACCOUNT 748 is offered both in the <i>summer</i> semester and during the <i>Winterim</i> session.</p> <p>Note 9: All MPA students must pass the Comprehensive MPA Examination. A 3.0 gpa is required at the time students apply to take the Comprehensive MPA Exam.</p> <p>Note 10: 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 listing the course and section you wish to add.</p>		

Master of Professional Accountancy (MPA)

The Master of Professional Accountancy (MPA) degree program is a professional graduate program for individuals who desire to further their accounting knowledge. The MPA program is designed to be fully integrated with a Bachelor of Business Administration (BBA) degree in accounting, yet flexible enough to accommodate a first professional degree program for individuals without a business and/or accounting undergraduate background. Additionally, the MPA program fulfills the 150-hour requirement of the American Institute of Certified Public Accountants (AICPA) to sit for the Uniform CPA Examination.

Part 1: All MPA students must complete the following courses in order to meet the minimum requirements (30 units) for a graduate degree:

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| • ACCOUNT 683 (International Accounting) or
ACCOUNT 748 (Financial Statement Analysis) | 3 units |
| • ACCOUNT 751 (Governmental & Not-for-Profit Accounting) | 3 units |
| • ACCOUNT 756 (Corporate & Special Entities Taxation) | 4 units |
| • ACCOUNT 757 (Issues in Financial Accounting) | 4 units |
| • ACCOUNT 767 (Forensic Accounting & Professional Ethics) | 3 units |
| • ACCOUNT 781 (Advanced Accounting Theory) | 4 units |
| • ACCOUNT 789 (Readings and Research in Accounting) | 0-3 units |
| • FNBSLW 542 (Advanced Business and Commercial Law) | 3 units |
| • Graduate Elective(s) | 0-6 units |

Part 2: If the following courses were not taken at the undergraduate level, the MPA student must complete the following courses (selected in consultation with program advisor):

- **Common Body of Knowledge**
 - ACCOUNT 701 (Accounting Foundations), 2 units
 - ACCOUNT 725 (Profit Planning & Control), 2 units
 - 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 Courses**
 - ACCOUNT 341 (Intermediate Accounting I), 3 units
 - ACCOUNT 343 (Intermediate Accounting II), 3 units
 - ACCOUNT 465 (Auditing), 3 units
 - ACCOUNT 651 (Tax I), 3 units
 - ACCOUNT 656 (Cost Management II), 3 units
 - ACCOUNT 752 (Advanced Financial Accounting), 3 units
 - ACCOUNT 761 (Accounting Information Systems), 3 units

Part 3: Approved List of MPA Electives	
ACCOUNT 683*	International Accounting
ACCOUNT 748*	Financial Statement Analysis
ACCOUNT 749*	Advanced Accounting Information Systems
ACCOUNT 793	Practicum in Professional Accounting
ACCOUNT 796	Low Income Tax Clinic
ECON 736	Business Conditions Analysis
ECON 737	Managerial Economics
ECON 758	Advanced International Economics
ECON 761	Business and Economic Forecasting
ITBE 734	Introduction to Computer Based Information Systems
ITBE 740	Business and Professional Communication
ITBE 743	Database Management
ITBE 772	Business Technologies
FNBSLW 739	Financial Planning Process
FNBSLW 750	Real Estate Finance and Investment
FNBSLW 755	Multinational Business Finance
FNBSLW 760	Financial Markets
FNBSLW 770	Capital Budgeting
MANGEMNT 745	Building Effective Organizations
MANGEMNT 761	Supply Chain Systems
MANGEMNT 768	Global Operations Strategy
MANGEMNT 777	International Management
MARKETNG 731	Advanced Statistical Methods
MARKETNG 761	International Business
MARKETNG 766	Ethics in the Marketplace
* Elective, if course is not used to fulfill Part 1 requirements.	