

**Accounting Major**  
2009-2011 Catalog

**Suggested Schedule**

	<b>Sophomore</b>	<b>Junior</b>	<b>Senior</b>
Fall	Acct 284	Acct 386 Acct 384	Acct 497 Acct 485
Spring	Acct 285	Acct 387 Acct 383 Stat 326	Electives, if desired

**Required Courses (18 Credits)**

- Acct 383      Intermediate Managerial Accounting
- Acct 384      Accounting Information Systems
- Acct 386      Intermediate Financial Accounting I
- Acct 387      Intermediate Financial Accounting II
- Acct 485      Principles of Federal Income Tax
- Acct 497      Introduction to Auditing

**Prerequisite(s)**

- Acct 285
- Acct 285
- Acct 285
- Acct 386
- Acct 285
- Acct 384, 387 and Stat 326

Some of these courses are offered in summer. The senior year is typically very busy with coursework and job interviews. Therefore, it is advisable to enroll in one summer session before or after the junior year.

**CPA Note**

The State of Iowa requires a bachelor degree with 24 hours of accounting to take the CPA examination and 150 college credit hours to receive the CPA certificate after passing the examination. Students should consider meeting the 150 hour requirement with a graduate degree. Principles of Accounting courses (Accounting 284 and 285) and the Business Law courses (Accounting 215 and 316) do not count towards the 24 required credits. Students planning to obtain CPA certification in states other than Iowa should check with that state's Board of Accountancy. CPA exam and certification requirements vary from state to state.

Additional recommended classes include the following:

- Acct 316      Business Law (Does not apply toward 24 required credits)
- Acct 495      Advanced Accounting Problems
- Acct 496X      International Accounting
- Acct 488      Governmental and Non-profit Institution Accounting
- Acct 586      Advanced Federal Taxation

**Prerequisite**

- Acct 215
- Acct 387
- Acct 386
- Acct 387
- Acct 485

**Masters of Accounting**

Students may receive a MAcc degree with 152.5 credit hours if they plan carefully. Students are encouraged to contact the director of the MAcc program early in their undergraduate program.