ACCOUNTING MAJOR
2011 - 2012 Catalog

Suggested Schedule

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<thead>
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<th>Sophomore</th>
<th>Junior</th>
<th>Senior</th>
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<tbody>
<tr>
<td>Fall</td>
<td>ACCT 284</td>
<td>ACCT 386</td>
<td>ACCT 497</td>
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<td>ACCT 384</td>
<td>ACCT 485</td>
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<tr>
<td>Spring</td>
<td>ACCT 285</td>
<td>ACCT 387</td>
<td>Electives, if desired</td>
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<td>*ACCT 301</td>
<td>ACCT 383</td>
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<td>STAT 326</td>
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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 and 301
- ACCT 285 and 301
- ACCT 386
- ACCT 285 and 301
- ACCT 384, 387 and Stat 326

Elective Courses (3 Credits)

- ACCT 483 Advanced Managerial Accounting
- ACCT 484 Advanced Accounting Information Systems
- ACCT 487 Volunteer Income Tax Assistance
- ACCT 488 Government and Non-Profit Institution Accounting
- ACCT 495 Advanced Accounting Problems
- ACCT 496 International Accounting

Prerequisite(s)

- ACCT 383
- ACCT 384
- ACCT 285 and 301
- ACCT 387
- ACCT 386

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.

* ACCT 301 is a required supporting course that is a co-requisite to ACCT 285 and must be completed prior to all other 300 and 400 level accounting courses

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 483 Advanced Managerial Accounting
- ACCT 484 Advanced Accounting Information Systems
- ACCT 495 Advanced Accounting Problems
- ACCT 496 International Accounting
- ACCT 488 Governmental and Non-profit Institution Accounting
- ACCT 586 Advanced Federal Taxation

Prerequisite

- ACCT 215
- ACCT 383
- ACCT 384
- 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.

12/20/2011