ACCOUNTING MAJOR
2014 Catalog

Suggested Schedule

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<th>Sophomore</th>
<th>Junior</th>
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<td><strong>Fall</strong></td>
<td>ACCT 284</td>
<td>ACCT 384</td>
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<td>ACCT 386</td>
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<td><strong>Spring</strong></td>
<td>ACCT 285</td>
<td>ACCT 383</td>
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<td>ACCT 301</td>
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<td>Electives</td>
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<td>MIS 301</td>
<td>STAT 326</td>
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Required Courses (20 Credits)

- ACCT 383 Intermediate Managerial Accounting  
  Prerequisite(s): ACCT 285 and 301
- ACCT 384 Accounting Information Systems  
  Prerequisite(s): ACCT 285, 301 and Credit or Enrollment in MIS 301
- ACCT 386 Intermediate Accounting I  
  Prerequisite(s): ACCT 285 and 301
- ACCT 387 Intermediate Accounting II  
  Prerequisite(s): ACCT 386
- ACCT 485 Principles of Federal Income Tax  
  Prerequisite(s): ACCT 386
- ACCT 497 Introduction to Auditing  
  Prerequisite(s): ACCT 384, 387 and Stat 326
- ACCT 498X Capstone in Accounting  
  Prerequisite(s): ACCT 383, 384, 387, 485

Elective Courses (3 Credits)

- ACCT 483 Advanced Managerial Accounting  
  Prerequisite(s): ACCT 383
- ACCT 484 Advanced Accounting Information Systems  
  Prerequisite(s): ACCT 384
- ACCT 487 Volunteer Income Tax Assistance  
  Prerequisite(s): ACCT 285
  1 credit repeatable – maximum of 3 credits
- ACCT 488 Government and Non-Profit Institution Accounting  
  Prerequisite(s): ACCT 387
- ACCT 495 Advanced Accounting Problems  
  Prerequisite(s): ACCT 387
- ACCT 496 International Accounting  
  Prerequisite(s): ACCT 386
- ACCT 586 Advanced Federal Taxation  
  Prerequisite(s): ACCT 485

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 course. It is a pre-requisite for all 300 level ACCT courses. It is recommended you take ACCT 301 concurrently with ACCT 285.

**CPA Note**

Candidates for the CPA exam must complete a total of 24 hours of accounting beyond principles. The accounting major in the 2014 catalog meets this requirement (including ACCT 301 – 1 credit). Students may use the electives shown above or petition to take graduate courses to fulfill the additional two hours. ACCT 316 Business Law is also highly recommended; please note this class does not count towards the aforementioned 24 hours required to sit for the exam. While students may sit for the CPA exam after completing the required accounting course work and earning a bachelor’s degree, in order to be certified or licensed to practice in Iowa, students must complete a total of 150 credits. Qualified students should consider taking the masters of accounting to satisfy the 150-credit requirement. Juniors and seniors in accounting who are interested in graduate study should contact the Coordinator of the MAcc Program as early as possible to complete their graduate degree in an efficient manner. Students planning certification outside Iowa should check local rules, as each state determines its own licensing requirements.

Additional recommended classes include the following:

- ACCT 316 Business Law (Does not apply toward 24 required credits)  
  Prerequisite(s): ACCT 215
- ACCT 483 Advanced Managerial Accounting  
  Prerequisite(s): ACCT 383
- ACCT 484 Advanced Accounting Information Systems  
  Prerequisite(s): ACCT 384
- ACCT 488 Governmental and Non-profit Institution Accounting  
  Prerequisite(s): ACCT 387
- ACCT 495 Advanced Accounting Problems  
  Prerequisite(s): ACCT 387
- ACCT 496 International Accounting  
  Prerequisite(s): ACCT 386
- ACCT 586 Advanced Federal Taxation  
  Prerequisite(s): ACCT 485