ACCOUNTING MAJOR
2012-2013 Catalog

Suggested Schedule

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<td><strong>Fall</strong></td>
<td>ACCT 284</td>
<td>ACCT 384 ACCT 386</td>
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<td><strong>Spring</strong></td>
<td>ACCT 285</td>
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<td>Electives</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 (Effective S13 ACCT 386)
- ACCT 497 Introduction to Auditing

**Required Courses Prerequisite(s)**
- ACCT 285 and 301
- ACCT 285 and 301
- ACCT 386
- ACCT 285 and 301 (Effective S13 ACCT 386)
- 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

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 488 Governmental and Non-profit Institution Accounting
- ACCT 495 Advanced Accounting Problems
- ACCT 496 International Accounting
- ACCT 586 Advanced Federal Taxation

**Prerequisite**
- ACCT 215
- ACCT 383, 301
- ACCT 384, 301
- ACCT 384, 301
- ACCT 387, 301
- ACCT 387, 301
- ACCT 386, 301
- ACCT 485, 301

**Masters of Accounting**
Students with strong academic records and interest in the Masters of Accounting degree are encouraged to contact the director of the Masters of Accounting program in the Accounting Department Office, early in their undergraduate program. A MAcc takes at least 152.5 credits and will fulfill the CPA requirements.