

# ACCOUNTING (B.S.BUS.)

Required course work includes the university requirements (see regulation J-3 (<https://catalog.uidaho.edu/general-requirements-academic-procedures/j-general-requirements-baccalaureate-degrees/>)), the general requirements for graduation from the College of Business and Economics (<https://catalog.uidaho.edu/colleges-related-units/business-economics/>), and:

Code	Title	Hours
	College of Business & Economics Requirements ( <a href="https://catalog.uidaho.edu/colleges-related-units/business-economics/#generalgraduationrequirements">https://catalog.uidaho.edu/colleges-related-units/business-economics/#generalgraduationrequirements</a> )	54-57
	Major Requirements	28-33
	<b>Total Hours</b>	<b>82-90</b>

## Major Requirements

Code	Title	Hours
ACCT 305	Accounting Information Systems	3
ACCT 315	Intermediate Financial Accounting I	3
ACCT 325	Intermediate Financial Accounting II	3
ACCT 385	Cost and Management Accounting	3
ACCT 421	Accounting Data Analytics	3
ACCT 483	Fundamentals of Federal Taxation	3
ACCT 492	Auditing and Controls	3
	Select one Accounting Electives from the following:	3
ACCT 415	Advanced Financial Accounting & Reporting	
ACCT 440	Fraud Examination	
ACCT 484	Federal Taxation of Entities	
ACCT 530	Accounting for Public Sector Entities	
ACCT 585	Estate and Elder Planning	
BLAW 420	Commercial Law	
BLAW 425	Law of Business Entities	
	Select one additional course in Communication or Writing beyond the UI general Education requirements:	3
COMM 240	Small Group Communication	
COMM 335	Intercultural Communication	
COMM 347	Persuasion	
COMM 410	Conflict Management	
COMM 431	Applied Business and Professional Communication	
ENGL 207	Persuasive Writing	
ENGL 313	Business Writing	
ENGL 316	Environmental Writing	
ENGL 317	Technical Writing II	
PHIL 201	Critical Thinking	
	Select at least one credit from the following experiential learning courses: <sup>1</sup>	1-6
ACCT 403	Workshop <sup>2</sup>	
ACCT 498	Accounting Internship Program	
ACCT 595	Practicum in Tutoring	
BUS 429	Vandal Solutions	
ENTR 415	New Venture Creation	
FIN 460	Advanced Student Investment Fund Management	

FIN 467	Barker Capital Management Group
FIN 468	Market Trading Lab
MIS 456	Cybersecurity Competition
OM 439	Systems and Simulation

**Total Hours** **28-33**

### Courses to total 120 credits for this degree

1  
This requirement may be waived by completion of relevant accounting experience or another University of Idaho course with approval of department head.

2  
Specific ACCT 403 Workshops include Accounting Professional Development, Internal Control Review, Volunteer Income Taxation Assistance Program, and Study Abroad.

Fall Term 1		Hours
BUS 190	Integrated Business and Value Creation	3
COMM 101	Fundamentals of Oral Communication	3
ENGL 101	Writing and Rhetoric I	3
MATH 143	College Algebra	3
	Scientific Ways of Knowing Course	4
	<b>Hours</b>	<b>16</b>
Spring Term 1		
ENGL 102	Writing and Rhetoric II	3
	Humanistic and Artistic Ways of Knowing Course	3
	Scientific Ways of Knowing Course	4
	International Course	3
	Elective Course	3
	<b>Hours</b>	<b>16</b>
Fall Term 2		
ACCT 201	Introduction to Financial Accounting	3
BLAW 265	Legal Environment of Business	3
ECON 201	Principles of Macroeconomics	3
PHIL 208	Business Ethics	3
STAT 251	Statistical Methods	3
	<b>Hours</b>	<b>15</b>
Spring Term 2		
ACCT 202	Introduction to Managerial Accounting	3
BUS 354	Business Analytics	3
ECON 202	Principles of Microeconomics	3
MKTG 321	Marketing	3
	ENGL 207 OR ENGL 208 OR ENGL 313 OR ENGL 317 OR PHIL 201	3
	<b>Hours</b>	<b>15</b>
Fall Term 3		
FIN 301	Financial Resources Management	3
MHR 310	Leading Organizations and People	3
MIS 350	Managing Information	3
OM 370	Introduction to Operations and Supply Chain Management	3
	Social and Behavioral Ways of Knowing Course	3
	<b>Hours</b>	<b>15</b>
Spring Term 3		
ACCT 305	Accounting Information Systems	3
ACCT 315	Intermediate Financial Accounting I	3
ACCT 385	Cost and Management Accounting	3
	American Diversity Course	3
	UPDV Economics, Major Elective Course	3
	<b>Hours</b>	<b>15</b>

<b>Fall Term 4</b>		
ACCT 325	Intermediate Financial Accounting II	3
ACCT 421	Accounting Data Analytics	3
ACCT 483	Fundamentals of Federal Taxation	3
ACCT 415 OR ACCT 440 OR ACCT 484 OR ACCT 530 OR ACCT 585 OR BLAW 420 OR BLAW 425		3
ACCT 403 OR ACCT 498 OR ACCT 595 OR BUS 429 OR ENTR 415 OR FIN 460 OR FIN 467 OR FIN 468 OR MIS 456 OR OM 439		1
<b>Hours</b>		<b>13</b>
<b>Spring Term 4</b>		
ACCT 492	Auditing and Controls	3
BUS 490	Strategic Management	3
Elective Course		3
ACCT 415 OR ACCT 440 OR ACCT 484 OR ACCT 530 OR ACCT 585 OR BLAW 420 OR BLAW 425		3
COMM 335 OR COMM 347 OR COMM 410 OR COMM 431 OR ENGL 207 OR ENGL 313 OR ENGL 316 OR ENGL 317 OR PHIL 201		3
<b>Hours</b>		<b>15</b>
<b>Total Hours</b>		<b>120</b>

The degree map is a guide for the timely completion of your curricular requirements. Your academic advisor or department may be contacted for assistance in interpreting this map. This map is not reflective of your academic history or transcript and it is not official notification of completion of degree or certificate requirements. Please contact the Registrar's Office regarding your official degree/certificate completion status.

1. Accounting majors will demonstrate Financial Accounting knowledge. They will:
  - a. Apply selected external financial reporting topics.
  - b. Determine and apply the most appropriate GAAP for specific transactions.
  - c. Analyze the implications of individual transactions (or journal entries) for net income, the financial statements, and common financial ratios.
2. Accounting majors will:
  - a. Apply methods to measure costs.
  - b. Analyze costs.
  - c. Develop income and cash budgets.
3. Accounting majors will:
  - a. Demonstrate ability to analyze accounting cycles & internal controls.
  - b. Demonstrate an understanding of processing accounting information.
  - c. Demonstrate an understanding of logical design of an AIS.
4. Accounting majors will:
  - a. Demonstrate an understanding of the Audit Environment.
  - b. Demonstrate an understanding of Audit Planning.
  - c. Demonstrate an understanding of the Audit Process.
  - d. Demonstrate an understanding of the Audit Reporting.
  - e. Demonstrate an understanding of the Audit Ethics.
5. Accounting majors will demonstrate an understanding of Income Taxation Theory.
6. Accounting majors will apply frameworks for examining ethical issues in business decisions. They will
  - a. Identify dilemmas.
  - b. Consider stakeholders.
  - c. Analyze alternatives and consequences.
7. Accounting majors will demonstrate competence in effective oral communication of Accounting and Business information.
8. Accounting majors will demonstrate competence in effective written communication of Accounting and Business information.
9. Accounting majors will acquire the ability to interact effectively and professionally with people of varied backgrounds, abilities, and values.