

ACCOUNTING

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The School of Accountancy's mission is to foster Enlightened Practice, Professional Achievement, Knowledge Creation, and a Commitment to Community among its students, graduates, faculty, and others engaged in the accounting profession and related disciplines.

- *Enlightened Practice* means ensuring that our graduates understand the theory and practice of accounting and its ramifications on society, the profession, and organizations.
- *Professional Achievement* includes accomplishment at each level of one's career and commitment to lifelong learning, competence, and integrity.
- *Knowledge Creation* means scholarship which improves our understanding of accounting, the practice of accounting, and the process of educating future accountants.
- *Commitment to Community* is the process of giving of oneself both to the community that supports one's efforts and achievements and to the community at large. *Commitment to Community* is a vital aspect of the accounting profession and is critical to the School's ongoing success.

Our programs achieve this mission by emphasizing technical knowledge and analytical ability, interpersonal skills and intercultural understanding, and ethically based leadership and social responsibility. In the School of Accountancy, students learn to integrate accounting concepts and business applications in the context of communication, ethics, values, and technology. This integration is accomplished in the undergraduate business core and in the School of Accountancy core.

The School of Accountancy's strengths include the following:

- an established reputation as a provider of quality programs
- highly qualified faculty who emphasize teaching and relevant research
- student access to faculty—both individually and in relatively small classes
- innovative curricula
- emphasis on state-of-the-art technology throughout the curricula
- emphasis on practical experience
- a rigorous educational experience

The degree prepares students to work as strategic business advisors who can analyze and understand today's complex business environment. Students gain expertise in the traditional accounting arenas of managerial accounting, financial reporting, systems, auditing and tax, as well as in the nontraditional areas of technology, marketing, strategic planning, and finance. The School of Accountancy offers a bachelor of science in accounting (BSAcc), a master of accountancy (MAcc) and a dual degree option that allows completion of the bachelor's and master's degrees in five years.

Refer to the appropriate sections of this bulletin for the admission, retention, and graduation requirements for the School of Accountancy, which differ from the general requirements of the Daniels College of Business.

Program Objectives

Objectives of the BSAcc are to prepare students for entry-level positions in accounting. In this program, students will learn how to

1. prepare and interpret financial statements for business enterprises;
2. use accounting data to evaluate performance and enable decision-making;
3. apply the principles related to the design, integrity, and effectiveness of accounting information systems;
4. explain the role of auditing in society, including auditing procedures and reporting requirements;
5. apply federal tax laws pertaining to individuals; and
6. Analyze the legal, ethical and legislative constructs that govern the conduct of business.

Criteria for Admission to the BSAcc Program

Continuing Students

- Students must have a minimum 2.5 GPA (overall, in ACTG, and in the following courses: ACTG 2200, FIN 2800 and ACTG 2300).
- If a student fails to meet the required GPA, he or she may still be able to qualify for the School of Accountancy. Please consult with the director of the School of Accountancy.
- Other specific admission requirements apply. Please see the School of Accountancy for details.

Transfer Students

Undergraduate transfer students must meet the requirements listed for continuing students. Credits are considered for transfer only if they meet the following standards:

- Accounting courses beyond principles must be taken at an AACSB-accredited institution or approved by the School of Accountancy.
- Courses must be comparable to required courses offered in the School of Accountancy. Any required courses that do not meet the above criteria must either be validated by examination or retaken. In computing the GPA for purposes of admission to the School of Accountancy, work transferred from previous schools and work at the University of Denver are included.

Retention Requirement for Bachelor of Science in Accounting

To remain in the program, a student must maintain a GPA of 2.5 or higher, both overall and in accounting courses.

Accounting

Bachelor of Science in Accounting Major Requirements

(186 credits required for the degree (<http://bulletin.du.edu/undergraduate/undergraduateprograms/traditionalbachelorsprogram/bachelorofscienceinaccounting>))

Minimum of 43 credits. Students must earn a minimum 2.5 GPA, both overall, in all business courses, and in accounting courses. If a GPA deficiency exists at the time the prescribed program is completed, no more than 10 credits of approved additional accounting courses and non-accounting courses may be taken in an attempt to correct the deficiency.

Code	Title	Credits
Accounting Core Courses ¹		
ACTG 3014	Accounting Core I - Accounting Fundamentals	4
ACTG 3018	Intermediate Financial Accounting I	4
ACTG 3019	Cost Management	4
ACTG 3036	Accounting Core II - Federal Income Taxation	4
ACTG 3038	Accounting Core II - Intermediate Financial Accounting II	4
ACTG 3049	Accounting Information Systems	4
ACTG 3068	Intermediate Financial Accounting III	4
ACTG 3551	Auditing	4
Additional Accounting Courses		
Select 8 credits from the following:		8
ACTG 3462	Corporate & Partnership Tax	
ACTG 3284	Consolidated Financial Statement	
ACTG 3285	Accounting for Foreign Operations	
Advisor Approved FIN or INFO course		
Total Credits		40

¹ **Core in Accountancy**
The core in accountancy is a yearlong, fully integrated series of courses of 12 credits each quarter, for a total of 36 credits. Each quarter must be completed in its entirety before the student can move on to the next quarter. Any student with an ACTG GPA below 2.5 at the end of the third quarter will not be permitted to continue in the accounting major. Both accounting and non-accounting subjects are covered in the core. The accounting material includes courses in cost and managerial accounting, financial reporting, systems, tax and auditing. Non-accounting material includes oral and written communications, technology, ethics and legal issues. Classes in the core normally are completed during the junior year.

Minor Requirements

The Accounting minor is available only to students pursuing a Bachelor of Science in Business Administration degree.

16 credits, including the following:

Code	Title	Credits
ACTG 3220	Understanding Financial Statements ¹	4
ACTG 3440	Business and Investment Tax Issues	4
ACTG 3360	Profit, Planning & Control	4

ACTG 3230	Financial Statement Analysis	4
Total Credits		16

¹ Finance majors must substitute an advisor-approved accounting course for ACTG 3220 Understanding Financial Statements. ACTG 3462 Corporate & Partnership Tax is recommended.

Undergraduate/Graduate Dual Degree Program in Accounting

The School of Accountancy offers undergraduates an accelerated program leading to the master of accountancy (MAcc). Students may apply for admission to the graduate program after completing the junior accounting core. Admission is based on academic performance, interview, GMAT scores, and reference letters. The GMAT requirement may be waived if the student has met grade requirements in undergraduate coursework. Contact the School of Accountancy for more information. Students accepted to the program may complete the BSAcc and MAcc in a total of five years.

Requirements for Distinction in the Major in Accounting

Upon reaching 90 credit hours completed, students with a 3.50 cumulative GPA or higher, and a 3.85 Daniels GPA or higher, are invited to either create a portfolio of in-depth business experiences or to write a thesis to earn Distinction. See Daniels Undergraduate Programs or faculty in the department for more information.

Accounting

This course plan is a sample schedule. Individual course plans will vary based on incoming transfer credit, admission path to Daniels, prerequisites, availability of courses, minors, and other scheduling factors. Please meet with your Daniels academic advisor to develop an individual graduation plan for your specific needs.

First Year			
Fall	Credits Winter	Credits Spring	Credits
First-Year Seminar (FSEM)	4 WRIT 1122	4 WRIT 1133	4
Foreign Language	4 INFO 1010	4 INFO 1020	4
MATH 1200	4 ECON 1020 ²	4 ACTG 2200	4
BUS 1440	4 Foreign Language	4 Foreign Language	4
	BUS 1099	0	
	16	16	16
Second Year			
Fall	Credits Winter	Credits Spring	Credits
ACTG 2300	4 FIN 2800	4 Analytical Inquiry: Society and Culture	4
MGMT 2100	4 Analytical Inquiry: Society and Culture	4 INFO 2020	4
LGST 2000	4 MKTG 2800	4 BUS 3000	4
Scientific Inquiry: The Natural and Physical World	4 Scientific Inquiry: The Natural and Physical World	4 BUS 2099	0
	INTZ 2501 ³	1-2 Scientific Inquiry: The Natural and Physical World	4
	16	17-18	16
Third Year			
Fall	Credits Winter	Credits Spring	Credits
Study Abroad	16 MGMT 3000	4 BUS 3800	4
Elective	ACTG 3014	4 ACTG 3036	4
	ACTG 3018	4 ACTG 3038	4
	ACTG 3019	4 ACTG 3049	4
	16	16	16
Fourth Year			
Fall	Credits Winter	Credits Spring	Credits
ACTG 3068	4 Scientific Inquiry: Society and Culture	4 Advanced Seminar (ASEM)	4
ACTG 3551	4 Elective	4 ACTG Elective	4
ITEC 3155	4 Elective	2 ACTG Elective	4
Elective	4 ACTG Elective	4	
	16	14	12

Total Credits: 187-188

¹ Analytical Inquiry: The Natural and Physical World

² Scientific Inquiry: Society and Culture

³ INTZ 2501 is required for any student who studies abroad, and may be taken in any quarter within the year prior to studying abroad.