

The Accounting Major Goals

2009

The purpose of an accounting major is to build on the foundation of the business core to enable the learner to understand accounting theory. It prepares the learner for public, private, and governmental accounting careers. A learner who has successfully completed an accounting major at Upper Iowa University is expected to:

Core

1. Demonstrate the accounting skills used in a variety of business settings. This ability will be developed through the successful completion of the following courses:
 - BA 201 Accounting Principles I
 - BA 202 Accounting Principles II

2. Identify marketing concepts and their application in a variety of business settings. This ability will be developed through the successful completion of the following courses:
 - BA 208 Marketing Principles

3. Explain the principles of finance and their application in a variety of business settings. This ability will be developed through the successful completion of the following courses:
 - BA 341 Corporate Financial Management

4. Identify management concepts and their application in a variety of business settings. This ability will be developed through the successful completion of the following courses:
 - BA 210 Management Principles

5. Analyze organizational behavior principles and the impact of diversity on organizations. This ability will be developed through the successful completion of the following courses:
 - BA 210 Management Principles

6. Identify the fundamental components of operations management and their application in a variety of business settings. This ability will be developed through the successful completion of the following courses:
 - BA 210 Management Principles
 - BA 356 Quantitative Decisions in Business

7. Describe the legal environment in which businesses must operate. This ability will be developed through the successful completion of the following courses:
 - BA 302 Business Law I

8. Recognize the economic environment and policies that affect businesses. This ability will be developed through the successful completion of the following general education courses:
 - BA 161 Macroeconomic Principles

BA 160 Microeconomic Principles

9. Identify and evaluate socially responsible and ethical business practices. This ability will be developed through the successful completion of the following courses:

BA 225 Business Ethics

Or

PHIL 202 Contemporary Ethics

10. Explain the use of information systems in business. This ability will be developed through the successful completion of the following courses:

BA 222 Management of Information Systems

11. Demonstrate quantitative and statistical skills used in business decision making. This ability will be developed through the successful completion of the following courses:

MATH 220 Elementary Statistics

BA 356 Quantitative Decisions in Business

Accounting

12. Describe a global view of business and evaluate the impact of international differences on business operations.

BA 488 Economics of International Business

BA 317 International Management

BA 463 International Finance

13. Synthesize and evaluate knowledge in the major and apply it to a particular organization.

ID 498 Senior Project

14. Demonstrate an understanding of, and the ability to apply, the statements and standards (GAAP) developed by the Financial Accounting Standards Board and its predecessors. This ability will be developed through the successful completion of the following courses.

BA 321 Intermediate Financial Accounting I

BA 322 Intermediate Financial Accounting II

BA 431 Advanced Financial Accounting/ or

BA 432 Accounting for Not-For-Profit Organizations

15. Demonstrate an understanding of, and the ability to apply, the Generally Accepted Auditing Standards and interpretations of these. This ability will be developed through the successful completion of the following course.

BA 425 Auditing

16. Demonstrate an understanding of, and an ability to apply, the Internal Revenue Code and authoritative literature in the field of taxation. This ability will be developed through the successful completion of the following courses.

BA 323 Federal Taxation I

17. Demonstrate an understanding of cost accounting and its role in business. This ability will be developed through the successful completion of the following courses.

BA 421 Managerial Cost Accounting

Or

BA 422 Product Cost Accounting