

# ACCOUNTING, B.S.

## Contact

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## Mission

This program will prepare graduates for a career in accounting as a CPA or for a role in private industry. The responsibilities of CPA's have evolved to require broader and deeper skill sets and competencies with knowledge of both current and emerging technologies. The program learning outcomes and proposed curriculum align with the CPA Evolution Model Curriculum developed by the American Institute of Certified Public Accountants (AICPA) and the National Association of State Boards of Accountancy (NASBA) which took effect in January 2024. The curriculum is relevant and forward looking to enhance success and marketability in the accounting profession.

## Program Description

The UNE Accounting curriculum is comprehensive, yet flexible enough to allow for a minor. Accounting degree coursework is designed to be up-to-date with the AICPA guidelines as well as the latest tax and accounting software, making students well-prepared to enter this much-needed profession. The following are some of the key courses offered within the Accounting degree program:

- Excel Expert Certification
- Innovation Through Technology
- Accounting Information Systems
- Data Analytics in Accounting
- Taxation for Individuals and Entities
- Auditing and an Accounting Internship

## Admissions

See Undergraduate Admissions (<https://catalog.une.edu/undergraduate/admissions/>) for more information.

## Transfer Credit

See Undergraduate Admissions (<https://catalog.une.edu/undergraduate/admissions/>) for more information.

## Financial Information

Tuition and fees for subsequent years may vary. Other expenses include books and housing. For more tuition and fee information, please consult this catalog's Financial Information (<https://catalog.une.edu/undergraduate/financial-information-undergraduate-programs/>) section.

## Curricular Requirements

Code	Title	Hours
<b>Nor'easter Core Requirements</b>		
Nor'easter Core Requirements ( <a href="https://catalog.une.edu/undergraduate/core-curriculum/">https://catalog.une.edu/undergraduate/core-curriculum/</a> )		40
<b>COB Foundation Courses</b>		
BUEC 203	Macroeconomics	3
BUEC 204	Microeconomics	3

BUMG 120	Innovation through Technology	3
Select one of the following:		
MAT 120	Statistics	3
MAT 150	Statistics for Life Sciences	
MAT 151	Statistics for Environmental Sciences	

### Other COB Foundation Courses

BUAC 201	Financial Accounting	3
BUFI 315	Business Finance Concepts and Skills	3
BUMG 200	Management	3
BUMG 325	Legal Environment of Business	3
BUMG 495	Business Internship	1-12
BUMG 498	Strategic Management	3
BUMK 200	Marketing	3

### Accounting Major Required Courses

BUAC 303	Managerial Accounting	3
BUAC 306	Excel Expert Certification	3
BUAC 310	Intermediate Accounting I	3
BUAC 315	Intermediate Accounting II	3
BUAC 320	Auditing Principles	3
BUAC 330	Tax for Individuals & Entities	3
BUAC 340	Accounting Information Systems	3
BUAC 400	(Accounting Seminar)	3
BUAC 420	(Data Analytics (Accounting) (DAA))	3
BUFI 205	Intro to Data Analysis & Model	3
	or DSC 225	Programming 1
BUMG 101	Introduction to Business	3
Nine Credits of 300- and/or 400-level Electives with the Prefix BUAC		9
Open Elective Courses (Students complete open elective credits as necessary to meet the University's 120-credit minimum for graduation. The total number of elective credits required will depend on the student's completed program, core, and other degree requirements.)		7

**Total Hours** **120-131**

Please note: While some courses can fulfill both core and program requirements, the credits earned do not count twice towards the minimum total required credits for the degree.

Optional Business Analysis and Reporting focus area through the following electives:

Code	Title	Hours
BUAC 410	(Advanced Accounting)	3
BUAC 430	(Government/Not-for-profit Accounting)	3
BUAC 440	(Intermediate Managerial Acct/Data Analytics)	3

## Academic and Technical Standards

Accounting majors must earn a minimum of a 2.0 GPA (C) in all Accounting required and elective courses.

## Learning Outcomes

- College-Wide Learning Outcome: Apply data-driven technologies and business principles to solve business challenges.
- College-Wide Learning Outcome: Evaluate ethical frameworks to make responsible business decisions.

- College-Wide Learning Outcome: Demonstrate effective teamwork characterized by professionalism and accountability.
- College-Wide Learning Outcome: Present sustainable business solutions that integrate global awareness and social responsibility.
- Prepare and interpret key financial reports in accordance with accounting standards (e.g., FASB).
- Identify, calculate, and analyze business metrics using appropriate technology and data analytics tools.
- Apply the conceptual framework of internal control systems and audit scope in compliance with authoritative guidelines.
- Describe the federal tax framework for individuals and C corps, per the appropriate regulatory body.
- Exhibit critical inquiry, professional communication, and application of accounting concepts in professional environments.