

# ACCOUNTING MINOR

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## 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 Accounting minor 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.

## Transfer Credit

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

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## 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
BUAC 201	Financial Accounting	3
BUAC 303	Managerial Accounting	3
BUAC 310	Intermediate Accounting I	3
BUAC 320 or BUAC 330	Auditing Principles Tax for Individuals & Entities	3
Six credits of 300- or 400-level courses with BUAC prefix		6
<b>Total Hours</b>		<b>18</b>

## Learning Outcomes

- Apply data-driven technologies and business principles to solve business challenges.
- Evaluate ethical frameworks to make responsible business decisions.
- Demonstrate effective teamwork characterized by professionalism and accountability.

- 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.