

# ACCOUNTING BACHELOR OF SCIENCE IN BUSINESS ADMINISTRATION

## Program Overview

The School of Accounting provides an education in accounting and business law that prepares graduates to assume entry-level positions in public, private, governmental, and not-for-profit accounting. Its program establishes a foundation for future growth and development for accounting students. Students learn how to develop, analyze, interpret, and present business data and information that enable effective business decision-making. The curriculum prepares graduates to sit for professional examinations in accounting that lead to such designations as Certified Public Accountant (CPA), Certified Management Accountant (CMA), and Certified Internal Auditor (CIA). Finally, the accounting major is excellent preparation for law school and a legal career.

Graduates are prepared to assume responsibilities in a wide range of professional positions and in diverse employment situations. For example, positions are available for graduates in audit, tax, and advisory services in public accounting; cost control, budgeting, internal audit, financial reporting and analysis, and tax planning in both industry and the not-for-profit sector; and as auditors and financial managers in the public sector.

## Accounting Major Requirements

The School of Accounting awards both graduate and undergraduate degrees in accounting. The undergraduate degree, a Bachelor of Science in Business Administration (B.S.B.A.), requires 120 semester hours and is typically completed in four years on a full-time basis.

The accounting major requires completion of a minimum of 27 credit hours of accounting courses, beyond the introductory accounting courses (ACCT 041 INTRODUCTION TO FINANCIAL ACCOUNTING and ACCT 042 INTRODUCTION TO MANAGERIAL ACCOUNTING). The graduate degree in accounting, Master of Accounting (M.Acc), requires an additional 30 hours of graduate study beyond the B.S.B.A. degree and is typically completed in one year. However, with careful planning, both the bachelor's and master's degrees can be completed in as little as four and one-half years. A student may choose to earn the B.S.B.A. degree or both the B.S.B.A. and M.Acc degrees depending upon his/her career interests.

Almost all 55 jurisdictions in the United States that confer the CPA certificate require 150 hours of collegiate study comprising an accounting major for certification or licensure. Drake's M.Acc degree provides the additional study in accounting, business law, and related subjects necessary to earn the CPA designation in those jurisdictions requiring 150 hours of study. The M.Acc details are available in Drake's Graduate Catalog.

The accounting major is integrated with courses in liberal arts and in other business disciplines throughout both the B.S.B.A. and M.Acc programs. From the first year through the final year of study, each student is involved in the major through a minimum of two accounting courses per academic year. This integrated curriculum of accounting, liberal arts, and business provides the educational foundation needed for a successful professional career and success in completing the professional certification examinations.

To graduate with an undergraduate accounting major, a student must maintain a cumulative GPA of 2.00 for all Drake University work attempted, a cumulative GPA of 2.00 for all courses taken in the Zimpleman College of Business that carry a course number of 100 and above, and a cumulative grade-point average of 2.00 or above for all 100-level accounting courses required to complete the major.

An accounting major requires the following courses:

Code	Title	Hours
<b>Business Core Courses</b>		
ACCT 041	INTRODUCTION TO FINANCIAL ACCOUNTING	3
ACCT 042	INTRODUCTION TO MANAGERIAL ACCOUNTING	3
BLAW 060	BUSINESS LAW I	3
BUS 001	WELCOME TO BUSINESS	1
BUS 002	CAREER READINESS AND PROFESSIONALISM	1
BUS 003	PERSONAL BRANDING EXCELLENCE	1
BUS 004	PURSUIING YOUR NORTH STAR	1
BUS 070	GLOBALIZATION	3
BUS 195	BUSINESS STRATEGY AND POLICY	3
ECON 002	PRINCIPLES OF MICROECONOMICS	3
IS 044	MICROSOFT OFFICE TOOLS FOR BUSINESS ANALYSIS	2
IS 075	INFORMATION TECHNOLOGY AND BUSINESS	3
FIN 101	CORPORATE FINANCE	3
MATH 028	BUSINESS CALCULUS (or higher)	3
MGMT 110	ORGANIZATIONAL BEHAVIOR	3
MGMT 120	MANAGEMENT OF OPERATIONS	3
MKTG 101	MARKETING PRINCIPLES	3
Select one of the following:		3-3.5
ACTS 131 & 131L	INTRODUCTION TO PROBABILITY I and INTRODUCTION TO PROBABILITY I LAB	
STAT 071	STATISTICS I	
Select one of the following:		3
ACTS 135	MATHEMATICAL STATISTICS	
STAT 072	STATISTICS II	
<b>Accounting Major Courses</b>		
ACCT 110	MANAGERIAL ACCOUNTING	3
ACCT 130	ACCOUNTING ANALYTICS	3
ACTS 165	SHORT-TERM ACTUARIAL MATH II	3
ACCT 166	FINANCIAL ACCOUNTING II	3
ACCT 175	AUDITING PRINCIPLES	3
ACCT 185	INDIVIDUAL TAXATION	3
ACCT 186	BUSINESS ENTITY TAXATION	3
Select three of the following:		9
ACCT 167	FINANCIAL ACCOUNTING III	
ACCT 168	GOVERNMENT AND NOT-FOR-PROFIT ACCOUNTING	
ACCT 176	SEMINAR IN AUDITING	
IS 160	DATABASE MANAGEMENT	
<b>Total Hours</b>		<b>78-78.5</b>

In addition to programmatic requirements, students are responsible for satisfying all requirements of the Drake Curriculum (<https://>

[catalog.drake.edu/undergraduate/academic-information/drake-curriculum/](https://catalog.drake.edu/undergraduate/academic-information/drake-curriculum/)), including Areas of Inquiry (AOI)

Student must also satisfy university graduation requirements (<https://catalog.drake.edu/undergraduate/academic-information/graduation-requirements/>) for all undergraduate students..