



UNIVERSITY OF
**CENTRAL
ARKANSAS™**

COLLEGE
OF BUSINESS

2025-2026 Bulletin

ACCOUNTING

BACHELOR OF BUSINESS ADMINISTRATION

UCA Lower-Division Core (38 hours)

Complete all UCA LD Core requirements

Business Foundation (33 hours)

	BUAD 1300 Introduction to Business ¹
	CISA 1300 Business Computing
	MATH 1395 Business Math ²
	ACCT 2321 Legal Environment of Business I
	ECON 2310 Global Environment of Business ²
	MGMT 2301 Business Communications ²
BBA Progression Requirement ³ (2.0+ GPA in 5 courses AND 2.0+ cumulative GPA)	
	ACCT 2309 Prin. of Managerial Accounting ^{3, *}
	ACCT 2310 Prin. of Financial Accounting ^{3, *}
	CISA 2330 Business Statistics ^{3, *}
	ECON 2320 Prin. of Macroeconomics ^{2, 3, *}
	ECON 2321 Prin. of Microeconomics ^{2, 3, *}

Business Core (18 hours)

	ACCT 3320 Accounting Information Systems *
	ACCT 3315 Cost Accounting *
	FINA 3330 Managing Finance & Capital ⁴
	MGMT 3340 Managing People & Work ⁴
	MKTG 3350 Principles of Marketing ⁴
	MGMT 4347 Managing Policy and Strategy ⁵

Electives to reach 120 hours

Accounting Major (24 hours)

Complete 8 Required Major Courses

	ACCT 3311 Intermediate Accounting I*
	ACCT 3312 Intermediate Accounting II*
	ACCT 3316 Individual Taxation*
	ACCT 4304 Acct for Governmental & Non-Profit Organizations*
	ACCT 4312 Advanced Accounting*
	ACCT 4315 Advanced Cost Accounting*
	ACCT 4316 Advanced Income Tax*
	ACCT 4317 Auditing*

Graduation Requirements

	REQUIRED Hours	✓	REQUIRED GPA	✓
Total / Overall	120		2.0	
BBA Progression Requirement	15		2.0	
Business Foundation + Core	51		2.0	
Major	24		2.0	
UCA Lower Division Core	38			
UCA Upper Division Hours	40			
UCA Residence Requirement	30			

This check sheet summarizes degree requirements. Please refer to the *Undergraduate Bulletin* for official information about academic programs and undergraduate degree policies. Your academic advisor or the Office of the Registrar can help you understand the Undergraduate Bulletin if needed.

<https://uca.edu/ubulletin/>

Accounting Experience Electives

The following courses may be taken for elective credit:

- **ACCT 3V82 Internship in Accounting**
0-3 hours credit for doing accounting work in any type of organization. Requires approval of department chair. May be paid or unpaid.
- **ACCT 4V82 Internship in Accounting**
Must be significantly different from work performed in ACCT 3V82.
- **ACCT 4383 Volunteer Income Tax Assistant for Preparers**
Become certified and volunteer to prepare tax return under the IRS's VITA program; service-learning course
- **ACCT 4V91 Certifications in Accounting**
1-3 hours credit for directed study using prep courses to prepare for and take certifying exams in accounting.

Certified Public Accounting (CPA) Exam

The Arkansas State Board of Public Accountancy requires all of the following to sit for the CPA Exam:[†]

- A Bachelor's Degree in any subject;
- 30 hours of upper-division accounting with a grade of C or better including courses in financial accounting, cost accounting, taxation, accounting information systems, auditing, governmental accounting, and not-for-profit accounting; and
- 30 hours of non-accounting business courses with a C or better

Completion of UCA's BBA in Accounting fulfills all of these requirements if grades of C or better are made in requisite courses.

Certified Public Accounting (CPA) License

To become a CPA in the State of Arkansas,[†] candidates must have

- Passed the CPA Exam;
- 150 total college credit hours (consider **UCA's Master of Accountancy** to earn 30 hours beyond Bachelor's Degree, www.uca.edu/macc); and
- 2000 hours of work experience in accounting (internships completed within three years of passing the exam count for this experience).

[†] Arkansas rules subject to change by the State Board. State board rules vary in other states.

Notes

¹ BUAD 1300 is required for first-time freshmen. Consult with your advisor about whether you qualify for a waiver for BUAD 1300.

² In addition to meeting Business Foundation requirements, this course also counts toward the UCA lower-division core.

³ **BBA Progression Requirement:** Students must meet these requirements to enroll in more than 9 hours of UD business courses:

- Obtain a 2.0+ cumulative GPA, and
- Earn at least a 2.0 GPA in ACCT 2309, ACCT 2310, CISA 2330, ECON 2320, and ECON 2321.

⁴ Students must meet the Progression Requirement (see note #3) as a prerequisite to this course.

⁵ MGMT 4347 should be taken in the student's last semester. ACCT 3315, FINA 3330, MGMT 3340, and MKTG 3350 are prerequisites for MGMT 4347.

* This course has one or more prerequisites.

Important Resources

ACCT Course Descriptions

<https://uca.edu/ubulletin/courses/acct/>

Department of Accounting

<https://uca.edu/accounting/>

UCA Lower-Division Core

<https://uca.edu/academicbulletins/ld-uca-core/>

UCA Upper-Division Core

<https://uca.edu/academicbulletins/ud-uca-core/>

UCA – Arkansas Course Transfer System (ACTS)

<https://uca.edu/academicbulletins/acts/>