



SCHOOL OF BUSINESS AND PUBLIC ADMINISTRATION

ACCOUNTING PROGRAM

OVERVIEW

ACCREDITATION

The Bachelor of Business Administration in Accounting degree program is accredited by the International Accreditation Council for Business Education (IACBE) until 2026.

PROSPECTUS

The Bachelor of Business Administration in Accounting (BBAA) degree is for students interested in professional careers in the accounting field. Students may find job opportunities in auditing, financial planning, consulting, and technical accounting. Jobs in accounting are found in public accounting, private accounting, all levels of government and not-for-profit accounting.

The BBAA Program stresses technical skills that support the four key areas of accounting: audit, cost, government, and tax. Emphasis is given to knowing how financial data are assembled and integrated into a set of financial statements, understanding techniques and procedures, and using accounting computer applications.

LEARNING OUTCOMES

Successful students will:

1. Demonstrate leadership in the accounting/ business environment.
2. Demonstrate critical thinking and the ability to gather and synthesize information for accounting/business management problems.
3. Identify and analyze ethical problems that occur in the accounting/business environment.

4. Demonstrate competency in the application of accounting principles and concepts for local, regional, and global environments.
5. Demonstrate the ability to communicate relevant financial and non-financial information effectively.
6. Demonstrate competency in information technology for the accounting/business environment.

REQUIREMENTS FOR CONTINUING BBAA STUDENTS

Students who declare a BBAA major are required to:

- Pass the Accounting Major Competency Exam as part of the prerequisites for BA-300.
- Maintain a cumulative GPA of 3.0 or higher in the Accounting major requirements and an overall GPA of 3.0 or higher.

Student Advisement

DEGREE REQUIREMENTS

PROGRAM REQUIREMENTS (124 CREDIT HOURS)

Description	Credit Hours
General Education	47
BBAA Foundations	47*
BBAA Major Requirements	30
Total Credit Hours	124



*Note: It is School policy and a business accreditation standard that at least 50% of the BBAA Foundation and BBAA Major components must be earned at the University of Guam. BBAA advisement sheet can be found [here](#).

GENERAL EDUCATION (47 CREDIT HOURS)

The BBAA degree program requires students to complete 47 semester credit hours of General Education. While there are many choices among the General Education courses offered, it is strongly recommended that BBAA students include the following courses as part of their General Education requirements. (See General Education [Student Advisement Sheet](#).)

Tier I: Core Foundation

Course	Course Title	Credits	Term Offered
CT101	CRITICAL THINKING	3	FALL/SPRING/ ALL YEARS
MA110	BASIC MATHEMATICAL APPLICATIONS	3	FALL/SPRING/ ALL YEARS
EN110	FRESHMAN COMPOSITION	3	FALL/SPRING/ ALL YEARS
CO210	FUNDAMENTALS OF COMMUNICATION	3	FALL/SPRING/ ALL YEARS
EN111	WRITING FOR RESEARCH	3	FALL/SPRING/ ALL YEARS

Tier II: Diversity Foundation

Course	Course Title	Credits	Term Offered
PA233	IMPACT OF GOVERNMENT REGULATORY ADMINISTRATION ON BUSINESS	3	FALL/SPRING/ ALL YEARS

Recommended	Course	Credits
Science & Math	Any	4
Creative & Expressive Arts	Any	3
Cultural Perspectives	Any	3

Choice of One

Course	Course Title	Credits	Term Offered
PY101	GENERAL PSYCHOLOGY	3	FALL/SPRING/ ALL YEARS
SO101	INTRODUCTION TO SOCIOLOGY	3	FALL/SPRING/ ALL YEARS

Tier II: Uniquely UOG

Recommended	Course	Credits
Language	Any	4
Regional	Any	3

Tier II: Direction Building

Course	Course Title	Credits	Term Offered
BA110	PRINCIPLES OF ECONOMICS	3	FALL/SPRING/ ALL YEARS
BA180	BUSINESS ESSENTIALS	3	FALL/SPRING/ ALL YEARS
PA205	DATA AND STATISTICS FOR BUSINESS AND GOVERNMENT	3	FALL/SPRING/ ALL YEARS

Tier III: Capstone Experience

Course	Course Title	Credits	Term Offered
BA480	BUSINESS STRATEGY AND POLICY	3	FALL/SPRING/ ALL YEARS

FOUNDATIONS COURSES (47 CREDIT HOURS)

Students must earn a grade of "C" or better for each course in the BBAA Foundation and Major requirements as well as maintain a cumulative 3.0 GPA or higher in the Accounting major requirements and an overall GPA of 3.0 or higher. Declared BBAA majors are required to pass the Accounting Major Competency Exam as part of the prerequisites for BA300 to continue in the BBAA program. Students must meet with their Accounting advisor to schedule taking this exam.

Required Courses

Course	Course Title	Credits	Term Offered
BA200	PRINCIPLES OF FINANCIAL ACCOUNTING	3	FALL/SPRING/ ALL YEARS
BA201	PRINCIPLES OF MANAGERIAL ACCOUNTING	3	FALL/SPRING/ ALL YEARS
BA220	BASIC BUSINESS FINANCE	3	FALL/SPRING/ ALL YEARS
BA230	DATA PROCESSING AND DATA ADMINISTRATION WITH MAC APPLICATION	3	FALL ONLY/ ODD YEARS
BA240	MANAGEMENT OF ORGANIZATIONS	3	FALL/SPRING/ ALL YEARS
BA260	FUNDAMENTALS OF MARKETING	3	FALL/SPRING/ ALL YEARS
BA409	SPECIAL STUDIES IN ACCOUNTING	3	AS REQUIRED
BA310	APPLIED STATISTICS FOR BUSINESS DECISION	3	FALL/SPRING/ ALL YEARS
BA334	BUSINESS ANALYTICS	3	SPRING ONLY/ EVEN YEARS
BA347	LEADERSHIP AND COLLABORATION IN ORGANIZATIONS AND SOCIETY	3	FALL/SPRING/ ALL YEARS
PA347	LEADERSHIP AND COLLABORATION	3	FALL/SPRING/ ALL YEARS

Course	Course Title	Credits	Term Offered
	IN ORGANIZATIONS AND SOCIETY		
BA410	MANAGERIAL ECONOMICS	3	FALL/SPRING/ ALL YEARS
BA440	ORGANIZATIONAL BEHAVIOR	3	FALL/SPRING/ ALL YEARS
LW442	LAW AND ETHICS IN BUSINESS AND GOVERNMENT	3	FALL/SPRING/ ALL YEARS
LW443	BUSINESS LAW II	3	FALL/SPRING/ ALL YEARS
BA483	BUSINESS PROFESSIONAL AND CAREER DEVELOPMENT	2	FALL/SPRING/ ALL YEARS
BA480	BUSINESS STRATEGY AND POLICY	3	FALL/SPRING/ ALL YEARS

MAJOR COURSES (30 CREDIT HOURS)

Required Courses

Course	Course Title	Credits	Term Offered
BA300	INTERMEDIATE ACCOUNTING I	3	FALL/SPRING/ ALL YEARS
BA301	INTERMEDIATE ACCOUNTING II	3	FALL/SPRING/ ALL YEARS
BA304	INCOME TAXATION	3	FALL/SPRING/ ALL YEARS
BA305	COST AND MANAGERIAL ACCOUNTING	3	FALL/SPRING/ ALL YEARS
BA400	ADVANCED ACCOUNTING	3	FALL/SPRING/ ALL YEARS
BA401	GOVERNMENT ACCOUNTING	3	FALL/SPRING/ ALL YEARS
BA402	ACCOUNTING SYSTEMS	3	FALL/SPRING/ ALL YEARS
BA403	AUDITING I	3	FALL/SPRING/ ALL YEARS
BA405	ACCOUNTING INTERNSHIP	3	FALL/SPRING/ ALL YEARS
BA406	ETHICS FOR THE ACCOUNTANT	3	FALL/SPRING/ ALL YEARS

FACULTY

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