



## Program of Study: Bachelor of Science in Accounting

### Program Description:

The Bachelor in Science in Accounting is designed to prepare students for professional practice in corporate accounting, corporate finance, or public accounting. Completing the requirements for the accounting major qualifies students to sit for the Certified Management Accountant (CMA) examination.

Course Number	Course Title	Course Description	Credits
UNV 101	University Success	This course provides positive re-enforcement of successful learning strategies and assistance with adaptation to the academic environment.	3
COM 101	Intro to Human Communication <sup>^</sup>	This course focuses on how people use messages to generate meanings within and across various contexts, cultures, channels, and media. The course readings and discussions seek to increase understanding of relevant communication theories and their application in the practice of effective and ethical human communication in both personal and professional life.	3
ENG 101	Academic Writing	A course in writing academic prose, including various types of essays, arguments, and constructions. A writing intensive course. Prerequisite: UNV 105.	3
PSY 101	General Psychology <sup>^</sup>	A foundation course in the science of behavior. Includes a study of the origin and development of behavior patterns, motivation, emotional behavior sensory functions, perception, intelligent behavior, and adjustment. Simple experiments constitute a basic part of the course.	3
HIS 107	World Civilization Before 1500 <sup>^</sup>	A survey of the major events, personalities, movements, and ideas in world civilization from the prehistoric era to 1500 CE. This course focuses on the key political, intellectual, scientific, social, economic, and cultural changes that occurred in world civilization. Students will gain an understanding of the social forces and trends in social, religious, political, and philosophic thought that laid the foundations of the modern world.	3
ENG 102	Research Writing	A course exploring various types of research writing, with a focus on constructing essays, arguments, and research reports based on primary and secondary sources. A writing-intensive course. Prerequisite: ENG 101.	3
BIO 100	Biology Concepts <sup>^</sup>	A complete overview of the science of biology from a human perspective. Topics include cells, energetics, ecology, inheritance, evolution, embryology, anatomy, and physiology. This course does not apply toward the biology major.	3
BIO 100L	Biology Concepts Lab <sup>^</sup>	The one hour lab for BIO 100. Must be taken concurrently with BIO 101.	1
MAT 121	College Algebra	A precalculus course on algebraic topics and the properties of basic functions. Prerequisite: MAT 120.	3

### Choose one of the following courses:

INT 463	World Religions <sup>^</sup>	A study of the major contemporary religions of the world including both historical background and development, and current beliefs and practice with emphasis on basic religions: Hinduism, Jainism, Buddhism, Sikhism, Taoism, Confucianism,	3
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		Shinto, Zoroastrianism, Judaism, Islam, and Baha'i.	
BIB 113	Old Testament History <sup>^</sup>	An introductory and historical survey of the Old Testament. Attention is given to the study of the Bible itself, its institutions, literature, and history of the national life of the Hebrew people from earliest times to close of the Old Testament period	3

Choose one of the following courses:

PHI 101	Introduction to Philosophy <sup>^</sup>	An introduction to the discipline of philosophy through a study of representative philosophic problems.	3
BIB 123	New Testament History <sup>^</sup>	A general historical survey of the New Testament, beginning with the inter-biblical period, with the main emphasis given to the Gospels and Acts.	3

UNV 200	Western Ideas and Aesthetics	An examination of ideas that shaped Western thought, and aesthetics. Students will have opportunities to identify and analyze instances of these ideas literature, film, and art.	4
CHM 101	Introduction to General, Organic and Biochemistry <sup>^</sup>	An introduction to the principles of chemistry; designed for students without a strong background in science. Topics covered include a survey of the chemical and physical properties of elements and compounds, chemical reactions, chemical energetics, acids and bases, and chemical bonding. An introduction to organic and biochemistry emphasizes the relationship between molecular structure and function.	3
CHM 101 L	Introduction to General, Organic and Biochemistry Lab <sup>^</sup>	The one hour lab for CHM 101. Must be taken concurrently with CHM 101.	1

<sup>^</sup> Campus students may choose an alternative course from the Grand Experience. See the current Academic Catalog for details.

*Total General Education Credits: 39*

Business Core Courses:

ACC 211	Financial Accounting	An introduction to the fundamental principles and practices of financial accounting and the construction of financial statements.	3
ACC 212	Managerial Accounting	Continuation of ACC 211. An introduction to the use of managerial accounting data in the decision-making process. Prerequisite: ACC 211.	3
ECN 211	Microeconomic Principles	A microeconomics introduction covering prices and competition, non-price competition, income distribution, current domestic problems, international trade, and comparative systems. Microeconomics should be taken prior to Macroeconomics. Prerequisite: MAT 120 or equivalent.	3
ECN 212	Macroeconomics Principles	A survey of how basic economic concepts, principles and business practices are viewed from a macroeconomic approach. The course includes an overview of the American economy, national production, employment and income. Also included is a study of the monetary and fiscal policy in the United States, the public sector and economic growth. Prerequisite: ECN 202, ECN 211, or equivalent.	3
BUS 251	Business Statistics	An introduction to the practical application of descriptive and inferential statistics in business. Topics include probability, probability distributions, the central limit theorem, confidence intervals, hypothesis testing, correlation, and regression. Prerequisite: MAT 121 or equivalent.	3
FIN 301	Fundamentals of Business Finance	A study of the finance function within the modern corporation. Topics covered include financial analysis and planning, the valuation of financial assets, capital budgeting, capital structure, and working capital management. Prerequisites: ACC 211, ACC 212.	3
MGT 301	Principles of Management	An introductory course that deals with management and the basic management processes and functions. Focuses on real-world management situations concerned with planning, organizing, leading, and controlling, the work of the organization.	3
MKT 301	Principles of Marketing	This course surveys the marketing mix and marketing concept; markets and buyer behavior; product, service and relationship marketing for global competition; creating and keeping customers in an e-commerce world; branding and positioning; distribution strategies, integrated marketing communications, and pricing strategies.	3

MGT 415	Organizational Behavior	A study of individual and group behavior in organizations, including detailed coverage of individual differences/diversity, leadership and motivation, decision making, organizational design, and organizational change/development. Emphasis is placed on how an understanding of organizational behavior leads to more effective management practice. Prerequisites: MGT 301.	3
SYM 301	Principles of Information Systems	This introductory course covers the fundamental principles of information systems, integrates topics of management, organization, information, technology and the systems approach and emphasizes the planning, design and implementation of information systems to aid decision-making.	3
BUS 316	Ethical and Legal Issues in Business	This course is a comprehensive study of the legal and ethical issues of concern to business. The course will cover those areas of the U.S. legal system that are most relevant to business, such as the law of torts, strict liability, intellectual property, and contract law. It will explore the role of ethics and values in business decision making, and will approach these subjects from the perspective of the stakeholders as opposed to an economic interpretation of the firm and its responsibilities.	3
MGT 310	Production/Operations Mgmt	An introduction to designing, planning, operating and controlling production systems. Emphasis is on managerial concepts and strategies relating to the management of operations in both manufacturing and service environments. Quantitative and qualitative methods and tools will be introduced and applied. Prerequisites: MGT 301, BUS 251.	3
BUS 480	Strategic Management	Capstone case course in business. Focuses on identification and analysis of general management problems in order to formulate policy recommendations to meet the needs of a general manager. A Writing-Intensive course. Prerequisites: FIN 301, MGT 301, MKT 301, Senior status.	3

*Total Business Core Credits: 39*

**Accounting Major Courses:**

ACC 321	Intermediate Accounting I	An in-depth study of accounting objectives, principles, theory, and practice as related to assets and income determination. Prerequisite: ACC 211 and ACC 212.	3
ACC 322	Intermediate Accounting II	Continuation of ACC 321. An examination of liabilities and owners' equity, special problems in income determination, and financial reporting. Prerequisite: ACC 321.	3
ACC 331	Cost Accounting	A study of principles of internal accounting, including job order systems, activity-based costing and budgeting. Prerequisites: ACC 212.	3
ACC 383	Advanced Accounting	A study of accounting theory as it applies to partnerships and business combinations, international accounting, and governmental accounting. Prerequisites: ACC 322.	3
ACC 429	Corporate Taxation	A study of the theory and practices of accounting for income taxes of corporations, partnerships, estates, and trusts. Prerequisites: ACC 322.	3
ACC 430	Accounting Information Systems	An analysis of current practices and technologies used to design, install, operate, and manage an integrated, automated accounting system. Application controls, information security requirements, and integration with other business information systems are examined. Prerequisites: SYM 301.	3
ACC 401	Financial Statement Analysis	A detailed analysis and interpretation of a firm's three principle financial statements. Special focus is placed on the accounting principles used in the statements. Prerequisites: ACC 321 and FIN 301.	3
ACC 490	Auditing	Auditing is an examination of generally accepted auditing standards, procedures involved in the auditing process, ethical issues faced by the auditor. Through class discussions, practical applications and case studies, students will learn the responsibilities of the independent public auditor in the expression of opinion within the guidelines set by the AICPA's Code of Professional Ethics. Topics include the nature and types of audits, auditor responsibilities and legal liabilities, audit reports, auditing procedures, ethical issues, contemporary issues in auditing and the Sarbanes-Oxley Act of 2002. Prerequisite: ACC 212.	3

*Total Accounting Major Credits: 24*  
*Total Business Core Credits: 39*  
*Total General Education Credits: 39*  
*Total Elective Credits: 18*

*Total Bachelor of Science in Accounting Program Credits: 120*

Students may use Electives to complete one or more Concentrations or Minors.