Bachelor of Science in Accounting

The Bachelor of Science in Accounting offers you the necessary theoretical knowledge, practical skills, and research know-how to address complex accounting issues. From entry-level bookkeeping positions all the way to careers as chief financial officers for major corporations, accounting professionals are in demand. Successful completion of this online degree program helps to prepare you for a career as an accountant, auditor, examiner, and other related financial positions in the public, private, and not-for-profit sectors.

This program has been designed in consultation with industry business leaders and is accredited by the Accreditation Council for Business Schools and Programs (ACBSP) (http://www.acbsp.org), and has earned additional ACBSP Specialized Accounting Accreditation (http://www.acbsp.org/?page=accounting_degree).

Degree Program Objectives

In addition to the institutional and degree level learning objectives, graduates of this program are expected to achieve these learning outcomes:

- Explain the roles accountants perform in society.
- Discuss Generally Accepted Accounting Principles (GAAP) and their controlling authorities and relate these concepts with appropriate accounting practices.
- Analyze and prepare financial information for management and stakeholders utilizing appropriate accounting analyses and reports.
- Demonstrate a basic knowledge of the ethical framework for accountants adopted by professional accounting organizations, such as the American Institute of Certified Public Accountants (AICPA) and the Institute of Management Accountants (IMA).
- Articulate a basic knowledge of legal and business terms and concepts relating to the practice of accounting.

Degree at a Glance

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Semester Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Education Requirements</td>
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<td>General Concentration</td>
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<td>Final Program Requirements</td>
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<td>Elective Requirements</td>
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Degree Program Requirements

General Education Requirements (30 semester hours)

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<th>Code</th>
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<tr>
<td>ARTH241</td>
<td>Film and Literature</td>
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<td>Image Enhancement using Adobe Photoshop</td>
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<td>World Literature through the Renaissance</td>
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<td>LITR202</td>
<td>World Literature since the Renaissance</td>
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<tr>
<td>LITR210</td>
<td>English Literature: Beowulf to 18th Century</td>
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<tr>
<td>LITR211</td>
<td>English Literature: 18th Century to Present</td>
<td></td>
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<tr>
<td>LITR220</td>
<td>American Literature before The Civil War</td>
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<td>LITR221</td>
<td>American Literature from The Civil War to Present</td>
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<td>ARAB100</td>
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<td>French II</td>
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<td>German I</td>
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<tr>
<td>GERM101</td>
<td>German II</td>
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<td>JAPN100</td>
<td>Introduction to Japanese</td>
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<td>MUSI200</td>
<td>Music Appreciation</td>
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<td>PHIL101</td>
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<td>PHIL110</td>
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<td>PHIL200</td>
<td>Introduction to Ethics</td>
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<td>PHIL202</td>
<td>Philosophy of Science</td>
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<tr>
<td>PORT100</td>
<td>Introduction to Brazilian Portuguese</td>
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<tr>
<td>RELS201</td>
<td>Introduction to World Religions</td>
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<td>RUSS100</td>
<td>Russian I</td>
<td></td>
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<tr>
<td>SPAN100</td>
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<td>SPAN101</td>
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Civics, Political and Social Sciences (6 semester hours)

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<td>ECON201</td>
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<td>Introduction to Anthropology</td>
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<td>ANTH202</td>
<td>Introduction to Cultural Anthropology</td>
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<td>CHFD220</td>
<td>Human Sexuality</td>
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<td>COMM211</td>
<td>Social Media and Society</td>
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<td>COMM240</td>
<td>Intercultural Communication</td>
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Bachelor of Science in Accounting

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Semester Hours</th>
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<tbody>
<tr>
<td>ECON101</td>
<td>Microeconomics</td>
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<td>ECON102</td>
<td>Macroeconomics</td>
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<tr>
<td>EDUC200</td>
<td>Humane Education: A Global Interdisciplinary Perspective</td>
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<td>GEOG101</td>
<td>Introduction to Geography</td>
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<tr>
<td>HOSP110</td>
<td>Practical Food Safety and Awareness</td>
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<tr>
<td>IRLS210</td>
<td>International Relations I</td>
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<td>LITR204</td>
<td>Contemporary World Culture Through Literature</td>
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<td>LITR205</td>
<td>Cultural Diversity in Contemporary American Literature</td>
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<td>POLS210</td>
<td>American Government I</td>
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<td>PSYC101</td>
<td>Introduction to Psychology</td>
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<td>SOCI111</td>
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<td>SOCI212</td>
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<td>SOCI220</td>
<td>American Popular Culture</td>
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<td>COMM120</td>
<td>Information and Digital Literacy</td>
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<td>Making Writing Relevant</td>
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<td>COMM200</td>
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<td>ENGL200</td>
<td>Composition and Literature</td>
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<td>ENGL220</td>
<td>Technical Writing</td>
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<td>ENGL221</td>
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<td>ENGL225</td>
<td>Business Writing</td>
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<td>HRMT101</td>
<td>Human Relations Communication</td>
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<tr>
<td>IRLS200</td>
<td>Information Literacy and Global Citizenship</td>
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<td>ITCC231</td>
<td>Introduction to Information Technology Writing</td>
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<td>MGMT100</td>
<td>Human Relations</td>
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<td>MATH111</td>
<td>College Trigonometry</td>
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<tr>
<td>MATH225</td>
<td>Calculus</td>
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<td>ACCT100</td>
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<td>ACCT101</td>
<td>Accounting II</td>
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<tr>
<td>ITCC111</td>
<td>Basic Productivity Applications</td>
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<tr>
<td>ITCC112</td>
<td>Advanced Productivity Applications</td>
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<tr>
<td>MKTG201</td>
<td>Fundamentals of Marketing</td>
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<td>BUSN310</td>
<td>Business Theory</td>
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<td>BUSN311</td>
<td>Law and Ethics in the Business Environment</td>
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<td>BUSN312</td>
<td>Operations Research</td>
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<tr>
<td>FINC400</td>
<td>Principles of Financial Management</td>
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<tr>
<td>MATH302</td>
<td>Statistics</td>
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<tr>
<td>MGMT310</td>
<td>Principles and Theory of Management</td>
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<td>MGMT314</td>
<td>Management Ethics</td>
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Major Required (42 semester hours)

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<tr>
<th>Code</th>
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<tbody>
<tr>
<td>BIOL180</td>
<td>Introduction to Biology</td>
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<tr>
<td>BIOL181</td>
<td>Introduction to Human Anatomy and Physiology</td>
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<tr>
<td>CHEM180</td>
<td>Introduction to Chemistry</td>
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<tr>
<td>ERSC180</td>
<td>Introduction to Meteorology</td>
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<tr>
<td>ERSC181</td>
<td>Introduction to Geology</td>
<td></td>
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<tr>
<td>EVSP180</td>
<td>Introduction to Environmental Science</td>
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</tr>
<tr>
<td>PHYS180</td>
<td>Introduction to Physics</td>
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<tr>
<td>SPST180</td>
<td>Introduction to Astronomy</td>
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<td>Total Semester Hours</td>
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1 All literature courses require successful completion of ENGL101 - Proficiency in Writing or ENGL110 - Making Writing Relevant.

General Concentration (27 semester hours)

This concentration prepares students to succeed in various accounting careers in public accounting, governmental accounting, and not-for-profit accounting. Students gain the theoretical knowledge, practical skills, and research skills needed to address complex accounting issues.

Objectives

Upon successful completion of this concentration, the student will be able to:

05/28/19
• Explain the roles accountants perform in society.
• Discuss Generally Accepted Accounting Principles (GAAP) and their controlling authorities and relate these concepts with appropriate accounting practices.
• Analyze and prepare financial information for management and stakeholders utilizing appropriate accounting analyses and reports.
• Demonstrate a basic knowledge of the ethical framework for accountants adopted by professional accounting organizations, such as the American Institute of Certified Public Accountants (AICPA) and the Institute of Management Accountants (IMA).
• Articulate a basic knowledge of legal and business terms and concepts relating to the practice of accounting.

Concentration Requirements (18 semester hours)

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<tr>
<th>Code</th>
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<tr>
<td>ACCT301</td>
<td>Intermediate Accounting I</td>
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<tr>
<td>ACCT302</td>
<td>Intermediate Accounting II</td>
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<td>ACCT303</td>
<td>Intermediate Accounting III</td>
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<tr>
<td>ACCT400</td>
<td>Auditing</td>
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<td>ACCT401</td>
<td>Cost Accounting</td>
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<td>ACCT420</td>
<td>Individual Federal Taxes</td>
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<td>ACCT202</td>
<td>Introduction to Payroll</td>
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<td>ACCT300</td>
<td>Financial Accounting</td>
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<tr>
<td>ACCT305</td>
<td>Accounting Information Systems</td>
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<tr>
<td>ACCT406</td>
<td>Managerial/Cost Accounting</td>
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<td>ACCT415</td>
<td>Law for Accountants</td>
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<td>ACCT410</td>
<td>Governmental and Not-for-Profit Accounting</td>
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Total Semester Hours 27

Final Program Requirements (3 semester hours)

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<td>Senior Seminar in Accounting (to be taken as the last course before graduation)</td>
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Total Semester Hours 3

1 Prerequisite: Senior Standing and completion of all major courses prior to enrollment.

Elective Requirements (18 semester hours)

Select any courses that have not been used to fulfill major requirements. Credits applied toward a minor or certificate in an unrelated field may be used to fulfill elective credit for the major.