

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. This online degree program helps to provide additional knowledge for those interested in financial fields in the public, private, and not-for-profit sectors, such as accounting, auditing or examiners.

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). For professional licensure information, please see State Requirements listed on the AMU (<https://www.amu.apus.edu/academic/schools/business/bachelors/accounting.html>) or APU (<https://www.apu.apus.edu/academic/schools/business/bachelors/accounting.html>) program page.

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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.

AICPA® is a registered trademark of the American Institute of Certified Public Accountants.

IMA® is a registered trademark of the Institute of Management Accountants.

Programmatic Admission Requirements

You will be required to submit a signed statement of understanding (SOU) to enroll in this program.

Please visit our AMU (<https://www.amu.apus.edu/admissions/undergraduate-requirements.html>) or APU (<https://www.apu.apus.edu/admissions/undergraduate-requirements.html>) undergraduate admission page for more information on institutional admission requirements.

Need help?

If you have questions regarding a program's admission requirements, please contact an admissions representative at 877-755-2787 or info@apus.edu.

Degree at a Glance

Code	Title	Semester Hours
	General Education Requirements	30
	Major Required	42
	General Concentration (p. 3)	27
	Final Program Requirements	3
	Elective Requirements	18
	Total Semester Hours	120

Degree Program Requirements

General Education Requirements (30 semester hours)

Code	Title	Semester Hours
Arts and Humanities (6 semester hours)¹		
Select 2 courses from the following:		6
ARAB100	Arabic I	
ARAB101	Arabic II	
ARTH200	Art Appreciation	
ARTH240	Survey of Photography	
ARTH241	Film and Literature	
DSIN141	Image Enhancement using Adobe Photoshop®	
FREN100	French I	
FREN101	French II	
GERM100	German I	

GERM101	German II
JAPN100	Introduction to Japanese
LITR215	Literature of American Encounters, Revolution, and Rebellion
LITR218	From Abolition to #MeToo: Literature of the American Civil Rights Movement
LITR222	Pivotal Figures in Early British Literature
LITR225	British Literature from Wordsworth through the Wasteland
LITR231	Leadership in World Literature: Antiquity to the Early Modern Period
LITR233	Literature of the Newly Globalized World: The Individual's Struggle to Adapt
MUSI200	Music Appreciation
MUSI212	Jazz and Rock
MUSI250	World Music and Cultures
PHIL101	Introduction to Philosophy
PHIL110	Critical Thinking
PHIL200	Introduction to Ethics
PHIL202	Philosophy of Science
PORT100	Introduction to Brazilian Portuguese
RELS101	Introduction to the Study of Religion
RELS201	Introduction to World Religions
RUSS100	Russian I
SPAN100	Spanish I
SPAN101	Spanish II
STEM270	Thinking and Acting Ethically
Civics, Political and Social Sciences (6 semester hours) ¹	
Select 1 course from the following: 3	
ECON201	Microeconomics for Business
ECON202	Macroeconomics for Business
Select 1 course from the following: 3	
ANTH100	Introduction to Anthropology
ANTH202	Introduction to Cultural Anthropology
CHFD220	Human Sexuality
COMM211	Social Media and Society
COMM240	Intercultural Communication
ECON101	Microeconomics
ECON102	Macroeconomics
EDUC200	Humane Education: A Global Interdisciplinary Perspective
GEOG101	Introduction to Geography
HOSP110	Practical Food Safety and Awareness
IRLS210	International Relations I
LITR212	Forgotten America—Under Represented Cultures in American Literature

POLS101	Introduction to Political Science
POLS210	American Government I
PSYC101	Introduction to Psychology
RELS250	Death and Dying
RELS260	Race & Religion
RELS270	Hope and Resilience
SOCI111	Introduction to Sociology
SOCI212	Social Problems
SOCI220	American Popular Culture
STEM280	Exploring Society and Cultures via Science Fiction

Communication: Writing, Oral, and Multimedia (9 semester hours)

COMM120	Information and Digital Literacy	3
ENGL110	Making Writing Relevant	3
Select 1 course from the following:		3
COMM200	Public Speaking	
ENGL115	Argumentation and Rhetoric	
ENGL210	Introduction to Literature	
ENGL220	Technical Writing	
ENGL221	Scientific Writing	
ENGL226	Effective Business Communication	
HRMT101	Human Relations Communication	
IRLS200	Information Literacy and Global Citizenship	
ITCC231	Introduction to Information Technology Writing	
MGMT100	Human Relations	

History (3 semester hours)

Select 1 course from the following:		3
HIST101	American History to 1877	
HIST102	American History since 1877	
HIST111	World Civilization before 1650	
HIST112	World Civilization since 1650	
HIST121	Western Civilization before The Thirty Years War	
HIST122	Western Civilization since The Thirty Years War	
HIST221	African-American History before 1877	
HIST222	African-American History since 1877	
HIST223	History of the American Indian	
HIST270	History of Science	
STEM185	The History and Context of STEM	

Mathematics and Applied Reasoning (3 semester hours)

MATH110	College Algebra	3
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Natural Sciences (3 semester hours)

Select 1 course from the following:		3
BIOL180	Introduction to Biology	
BIOL181	Introduction to Human Anatomy and Physiology	

CHEM180	Introduction to Chemistry	
ERSC180	Introduction to Meteorology	
ERSC181	Introduction to Geology	
EVSP180	Introduction to Environmental Science	
PHYS180	Introduction to Physics	
SPST180	Introduction to Astronomy	
STEM100	Introduction to STEM Disciplines	
Total Semester Hours		30

¹ All literature courses require successful completion of ENGL101 - Proficiency in Writing or ENGL110 - Making Writing Relevant.

Major Required (42 semester hours)

Code	Title	Semester Hours
MATH111	College Trigonometry	3
MATH225	Calculus	3
ACCT100	Accounting I	3
ACCT101	Accounting II	3
ITCC111	Basic Productivity Applications	3
ITCC112	Advanced Productivity Applications	3
MKTG201	Fundamentals of Marketing	3
BUSN310	Business Theory	3
BUSN311	Law and Ethics in the Business Environment	3
BUSN312	Operations Research	3
FINC400	Principles of Financial Management	3
MATH302	Statistics	3
MGMT310	Principles and Theory of Management	3
MGMT314	Management Ethics	3
Total Semester Hours		42

General Concentration (27 semester hours)

This concentration helps to prepare students to for a variety of accounting fields such as 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:

- 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 (27 semester hours)

Code	Title	Semester Hours
ACCT301	Intermediate Accounting I	3
ACCT302	Intermediate Accounting II	3
ACCT303	Intermediate Accounting III	3
ACCT400	Auditing	3
ACCT401	Cost Accounting	3
ACCT420	Individual Federal Taxes	3
Select 3 courses from the following:		9
ACCT202	Introduction to Payroll	
ACCT300	Financial Accounting	
ACCT305	Accounting Information Systems	
ACCT406	Managerial/Cost Accounting	
ACCT415	Law for Accountants	
ACCT410	Governmental and Not-for-Profit Accounting	
Total Semester Hours		27

Final Program Requirements (3 semester hours)

Code	Title	Semester Hours
ACCT499	Senior Seminar in Accounting (to be taken as the last course before graduation) ¹	3
Total Semester Hours		3

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

Elective Requirements (18 semester hours)

Code	Title	Semester Hours
Select any courses not already taken to fulfill the requirements listed above. Credits applied toward a minor or certificate in an unrelated field may be used to fulfill elective credit for the major.		18
<hr/> Total Semester Hours		18