

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.

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
ARTH200	Art Appreciation	
ARTH241	Film and Literature	
DSIN141	Image Enhancement using Adobe Photoshop	
LITR201	World Literature through the Renaissance	
LITR202	World Literature since the Renaissance	
LITR210	English Literature: Beowulf to 18th Century	
LITR211	English Literature: 18th Century to Present	
LITR220	American Literature before The Civil War	
LITR221	American Literature from The Civil War to Present	
ARAB100	Arabic I	
ARAB101	Arabic II	
FREN100	French I	
FREN101	French II	
GERM100	German I	
GERM101	German II	
JAPN100	Introduction to Japanese	
MUSI200	Music Appreciation	
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
RELS201	Introduction to World Religions
RUSS100	Russian I
SPAN100	Spanish I
SPAN101	Spanish II

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
LITR204	Contemporary World Culture Through Literature
LITR205	Cultural Diversity in Contemporary American Literature
POLS210	American Government I
PSYC101	Introduction to Psychology
SOCI111	Introduction to Sociology
SOCI212	Social Problems
SOCI220	American Popular Culture

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

COMM120	Information and Digital Literacy	3
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ENGL110	Making Writing Relevant	3
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Select 1 course from the following: 3

COMM200	Public Speaking
ENGL102	Effectiveness in Writing
ENGL200	Composition and Literature
ENGL220	Technical Writing
ENGL221	Scientific Writing
ENGL225	Business Writing
HRMT101	Human Relations Communication
IRLS200	Information Literacy and Global Citizenship
ITCC231	Introduction to Information Technology Writing

MGMT100	Human Relations
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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

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

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 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:

- 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)

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.