

School of Business

Associate of Arts with a Concentration in Accounting

University of Phoenix offers an Associate of Arts degree with concentrations in business, accounting, information technology, criminal justice, health care administration, human services management, communication, psychology, and education. The Associate of Arts curriculum provides a foundation and overview within the academic disciplines of communication arts, social sciences, mathematics, life sciences, and the humanities. Instruction focuses on the development of student skills in writing, critical thinking, and information utilization, as well as foundational competencies in the selected discipline. The completion of an Associate of Arts degree represents an important milestone for many students as they pursue their educational goals.

The Associate of Arts with a concentration in Accounting focuses on the role of accounting in business strategy, financial statements, cost information, economics, management, and ethical issues. Students will encounter real-world scenarios where they will use accounting information resources and systems, and present conclusions based on accounting and business data. Additionally, students will use ledgers, journals, and worksheets to complete formal, informal, and quantitative accounting tasks.

Nine weeks in length courses are offered in pairs, or “blocks,” designed to complement each other. In these courses, emphasis alternates weekly between reading and online discussion one week and a work project the next.

The completion of an Associate of Arts degree represents an important milestone for many students as they pursue their educational goals.

Note: The diploma for the Associate of Arts program will not reflect the concentration. Concentrations are reflected on the transcript only.

Tracks A and B

There are two tracks in the associate degree program. Track A is for students who list 24 or more transfer credits on their application. Track B is for those students who list less than 24 transfer credits on their application. Course requirements for track A and B are designated throughout the program summary.

The First-Year Sequence (FYS) at the University of Phoenix comprises the first 21 units taken by students entering with fewer than 24 transferrable college units. Its content is based in liberal arts, interdisciplinary studies, and academic skills and strategies necessary for success at University of Phoenix. All students entering associate degree programs (other than EE concentration) with less than 24 previous college credits, as recognized by the university on the admissions application, are required to complete the following First-Year Sequence (Track B).

For more information about the First-Year Sequence please contact an Enrollment Advisor.

The U.S. Department of Education requires the University to provide the following information about each of our programs that lead to gainful employment in a recognized profession.

47% of students who completed this program during the most recent federal award year did so within normal time.¹

Related occupations²

Bookkeeping, Accounting, and Auditing Clerks #43-3031.00

Payroll and Timekeeping Clerks #43-3051.00

Program costs³

Tuition and fees \$16,700 to \$24,500

Includes cost per credit, application fee, and fees for resources (books/eResources) for students completing the program in normal time.

Median graduate debt⁴

Federal \$22,209

Private \$0

Institutional \$0

¹ The on-time completion rate identifies the percentage of students completing this program during the most recent federal award year who completed it within “normal time.” The term “normal time” means the length of time it would take a student to complete this program if the student is continuously enrolled, takes one course at a time, and successfully completes each attempted course. Students enrolled in this degree program are typically nontraditional students. Students may exceed “normal time” for a variety of reasons, including, but not limited to, internships, practicums, clinical rotations, student teaching or administrator experiences required for licensure.

² Graduates of this program will be educationally qualified to enter the occupations listed. Visit onetonline.org for job descriptions.

³ The range provided represents the sum of tuition and typical fees required to complete the program within normal time, based on the University's 2011/2012 tuition levels. The actual costs that will be incurred by a particular student to complete this program will depend upon factors specific to that student. Tuition rates for this program may vary due to factors such as: (i) geographic location of the student; (ii) modality of coursework; (iii) military service; and (iv) future changes in tuition rates. The number of credits required for a particular student to complete the program will be dependent upon various factors, including: (i) transfer credits available; (ii) repeated coursework; and (iii) completion of additional specializations within this program. Please contact an Enrollment Advisor for additional information.

⁴ The figure represents the median amount of debt incurred by students who completed the program during the relevant federal award year. The actual amount of debt a particular student will incur to complete this program is dependent on various factors specific to the student. Please contact an Enrollment Advisor for additional information.

Associate of Arts with a Concentration in Accounting

Communication Arts — 6 credits

Must include COM 150 and COM 220 (Track A) or COM 155 and COM 156 (Track B)

COM 150 Effective Essay Writing

In this course, students develop academic writing skills. Students use the writing process to construct an expository essay with an emphasis on coherence and correctness in written communication. Students also conduct basic research for the expository essay. Selected readings provide the basis for discussion regarding the difference between fact and opinion. Grammar exercises focus on verb tense and form, subject-verb and pronoun-antecedent agreement, and pronoun case. Students also complete exercises covering topic sentences, paragraph development, citations, and formatting guidelines. (3 credits)

COM 155 University Composition and Communication I

This course addresses the key elements necessary for effective academic writing in college. The course begins with focus on pre-writing strategies and builds to drafting and revising essays. In addition, the course includes skill development at the sentence and paragraph level. (3 credits)

COM 156 University Composition and Communication II

This course builds upon the foundations established in COM/155. It addresses the various rhetorical modes necessary for effective college essays: narration, illustration, description, process analysis, classification, definition, comparison and contrast, cause and effect, and argumentation. In addition, requirements for research essays, including the use of outside sources and appropriate formatting, are considered. (3 credits)

COM 220 Research Writing

Students focus on gathering research, evaluating and documenting sources, and developing a major research paper. Selected readings prompt discussion regarding bias, rhetorical devices, arguments, and counter arguments. Grammar exercises address commonly confused sets of words, modifiers, parallel structure, sentence variety, and sentence clarity. (3 credits)

Humanities — 6 credits

Must include CRT 205 (Track A) or HUM 111 (Track B)

CRT 205 Critical Thinking

In this course, students develop the ability to think clearly and critically. Practice includes developing writing skills that enable students to clearly present claims to support their conclusions and avoid reinforcing biases. Students are given the opportunity to analyze and discuss various types of media — including television,

Internet, and print — to determine which sources provide the most reliable information. Topics addressed include the relationship between critical thinking and clear writing, credibility of sources, rhetorical devices, fallacies, unclear or misleading language, and the characteristics of various types of arguments. (3 credits)

HUM 111 Critical and Creative Thinking

This course focuses on developing the critical and creative thinking skills necessary to analyze and solve problems, make decisions, implement strategies, and formulate well-supported points of view on key academic, social, and professional issues. The principles of creative thinking are essential to critical-thinking skills. Students will learn how to evaluate their ideas and how to communicate their points of view persuasively. (3 credits)

HUM 130 Religions of the World

This course studies the major religions of the world. Topical areas include Buddhism, Christianity, Confucianism, Hinduism, indigenous cultures, Islam, Judaism, and Taoism. Students will be objectively studying the origins and major figures and comparing and contrasting each of the major religions. During this course each student will visit a religious site and interview a person of an unfamiliar faith. (3 credits)

HUM 176 Media and American Culture

The course provides an introduction to the most prominent forms of media that influence and impact social, business, political, and popular culture in contemporary America. It explores the unique aspects of each medium as well as interactions across various media that combine to create rich environments for information sharing, entertainment, business, and social interaction in the U.S. and around the world. (3 credits)

HUM 205 World Culture and the Arts

Culture and the arts play a complex role in enriching the human experience. This course will analyze the social role of the arts in the early civilizations through the present day. Learners will explore the key contributions in visual art, architecture, literature, and music of the civilizations presented in this course. (3 credits)

LIT 210 World Literature

This course covers fiction, drama, poetry, and essay by major world authors throughout history. Students will focus on literary devices and conventions of each literary genre through the following activities: matching exercises and literary matrices, short essays and literature evaluations on specified literature selections, and a final comparative essay of any two pieces of literature covered in the course. (3 credits)

Associate of Arts with a Concentration in Accounting

PHI 105 Introduction to Philosophy

In this course, philosophical thinking and reasoning are introduced through the evaluation of the historical development, key contributors, and principle issues of philosophy. Topical areas include both western and eastern philosophies, moral and political philosophies, religious philosophy, and feminism. (3 credits)

Mathematics — 6 credits

Selected from the courses below

MAT 116 Algebra 1A

This course introduces basic algebra concepts and assists in building skills for performing specific mathematical operations and problem solving. Students solve equations, evaluate algebraic expressions, solve and graph linear equations and linear inequalities, graph lines, and solve systems of linear equations and linear inequalities. These concepts and skills serve as a foundation for subsequent coursework. Applications to real-world problems are integrated throughout the course. This course is the first half of the college algebra sequence, which is completed in Algebra 1B. (3 credits)

MAT 117 Algebra 1B

This course explores advanced algebra concepts and assists in building the algebraic and problem-solving skills developed in Algebra 1A. Students solve polynomials, quadratic equations, rational equations, and radical equations. These concepts and skills serve as a foundation for subsequent business coursework. Applications to real-world problems are also explored throughout the course. This course is the second half of the college algebra sequence, which began with MAT/116, Algebra 1A. (3 credits)

MAT 205 Finite Mathematics

This course introduces the concepts of finite mathematics, with a focus on real-world applications. Students will explore linear functions and equations, linear programming, and the use and application of matrices. Mathematical applications of finance, statistics, and probability are also reviewed. (3 credits)

Science and Technology — 6 credits

Must include 3 credits in the physical or biological sciences (Track A) or SCI 162 (Track B)

IT 205 Management of Information Systems

This course introduces students to the world of information technology. Students will examine the technology concepts included in business systems, networking and project management and

explore the systems development life cycle. Specific topics for the course include: hardware components, software applications, operating systems, databases and programming, as well as the security, privacy, and safety issues associated with information technology. (3 credits)

SCI 162 Principles of Health and Wellness

This course reinforces the concept that learning effectively and living well involves both the mind and body. It presents the fundamentals of wellness and preventive health including strategic planning to attain and maintain personal optimal health. In addition, physical and mental diseases are discussed along with the dangers of environmental pollution, stress, addiction, and other negative factors that can affect personal health. (3 credits)

SCI 230 Introduction to Life Science

This course applies a broad, conceptual understanding of biology. Students are introduced to scientific ideologies and concepts that not only shape our biological world, but also shape us as humans. Students examine the scientific method, evolution and biodiversity, the biology of cells, energy systems, the dynamics of inheritance, and the effect humans have on the environment. The text emphasizes methods and the theoretical foundations of ideas, while minimizing isolated facts. It stresses the integration of ideas, making connections that form our understanding of the living world. (3 credits)

SCI 241 The Science of Nutrition

This course introduces students to the world of human nutrition. Students examine the components included in a healthy, balanced diet, and develop strategies to meet their changing nutritional needs throughout the various stages of life. Specific topics for the course include: the digestion process, functions and health benefits of specific nutrients, weight management and fitness, and the effects of nutritional deficiencies. (3 credits)

SCI 245 Physical Geology

This course gives an overview of physical geology by introducing concepts such as plate tectonics and geologic time. Students gain familiarity with the processes that shape the earth's surface and recognize the relevance of studying geology. Topics include the rock cycle, weathering, formation of geological features, and preservation of geological resources. (3 credits)

Associate of Arts with a Concentration in Accounting

SCI 275 Environmental Science

This course focuses on the causes of, impacts of, and solutions to environmental issues. Students identify global environmental issues as well as develop and critique environmental action plans. Topics include ecosystems, energy, populations, resources, pollution, and sustainability. (3 credits)

Social Sciences — 6 credits

Must include ETH 125 and three additional credits selected from the courses below (Track A) or PSY 201 and ETH 125 (Track B)

ETH 125 Cultural Diversity

This course is designed to educate students about issues of race and ethnicity by presenting historical and modern perspectives on diversity in the United States, and by providing tools necessary to promote a respectful and inclusive society. Students will complete several activities that allow them to examine their own values in relation to the values of various other racial and ethnic communities. (3 credits)

HIS 135 The American Experience Since 1945

This course is an overview of the principal social, political, economic, and global events that have shaped the American experience since World War II. Understanding modern American history is a necessity in today's ever-changing world. This course aims to supply the tools for understanding current political, social, cultural, and economic problems in the U.S. by applying historical perspective to analyze contemporary issues. (3 credits)

BEH 225 Introduction to Behavioral Science

This course focuses on human personality, motivation, learning, and cognition. The theories and insights of major figures in psychology are discussed. Neuroscience, psychological disorders, and therapies are also considered in relation to human behavior. (3 credits)

PSY 201 Foundations of Psychology

This course examines the foundations of psychology as the field applies to everyday life. The physical and mental aspects of psychology are traced through lifespan development with an emphasis on psychological health and wellness. Further study focuses on personality; thinking, learning and memory; motivation and emotions; and gender and sexuality. Based in various historical traditions, the course is set in the context of contemporary psychological principles. (3 credits)

SOC 120 Introduction to Sociology

This course is a foundation for studies of sociology. In this course, students gain an understanding of the sociological perspective, theories, and research methods. Students also explore culture, race, ethnicity, socialization, social interaction, deviance, social control, groups, organizations, social and gender stratification, population, and social change. (3 credits)

Additional Liberal Arts — 3 credits

Must include GEN 105 (Track A) or US 101 (Track B)

GEN 105 Skills for Learning in an Information Age

This course introduces students to learning in an information-rich society. Students develop strategies for successful distance learning, time management, and for managing the abundance of information available in today's society. Students also explore the appropriate use of information in an academic environment. Specific topics for the course include computing skills for distance learning, online library use, academic honesty, and the development of effective study skills. (3 credits)

US 101 Introduction to University Studies

The essential information, skills, tools, and techniques necessary for academic success and personal effectiveness at University of Phoenix are introduced in this course. The course develops and applies practical knowledge and skills immediately relevant to first-year university students. Course topics include goal setting and working with personal motivation, understanding and using University resources, developing efficient study habits, making the most of personal learning styles, and how best to manage time and reduce personal stress levels. (3 credits)

Interdisciplinary Studies — 9 credits

Must include FP 101 (Track B)

Interdisciplinary Studies can be satisfied with coursework not applied to any of the general education or concentration course requirements.

FP 101 Foundations of Personal Finance

This course provides an overview of the elements necessary for effective personal financial planning and the opportunity to apply the techniques and strategies essential to this understanding. Primary areas of study include creating and managing a personal budget, understanding and paying taxes, working with financial institutions, wise use of credit cards and consumer loans, financing automobiles and homes, and the use of insurance for protecting one's family and property. (3 credits)

Associate of Arts with a Concentration in Accounting

Accounting Concentration — 18 credits

ACC 220 Survey of Accounting: The Maze of Numbers

Every business depends on its accountants to organize and maintain financial information. Accountants translate the maze of numbers most people see into valuable information that keeps a company going. This course introduces students to the accounting profession and the role accounting plays in business. Students learn the fundamentals of accounting principles and the accounting cycle. (3 credits)

ACC 225 Financial Accounting

Financial accounting communicates economic information and serves as a tool for business decision making. Through financial accounting, accountants track how money circulates in an organization. This course provides an understanding of the fundamental principles of double-entry accounting as applied to practical business situations. Emphasis is given to the following: debit and credit rules of accounting, T-accounts, journalizing transactions, adjusting entries for revenue and expense items, inventories, internal control with an emphasis on cash, and accounting information systems. Students will be able to prepare and use an income statement, balance sheet, and statement of cash flows. (3 credits)

ACC 260 Accounting Ethics: Keeping it Clean

Business accounting practices are under heightened scrutiny following corporate scandals in recent years. Accountants have a legal and ethical responsibility to obey the law and follow standard accounting practices as they document company finances. This is an introductory-level course in ethics focusing on the types of situations that pose ethical problems in business. This course helps students develop an ethical framework that allows them to address ethical issues in the business world. Current trends in accounting ethics, including the Sarbanes-Oxley regulations and the ethical requirements for certified public accountants, are emphasized. (3 credits)

FIN 200 Introduction to Finance: Harvesting the Money Tree

This course gives students an overview of finance concepts, terminology, and principles. It is an introduction to the role of finance in the business world. Topics covered include the relationship between finance and accounting, basic financial analysis and planning techniques, financial ratios, profit, cash flow, and sources of business financing. (3 credits)

ACC 230 Financial Reporting: Peeking Under the Financial Hood

In this course, students will learn to analyze financial statements and methods used to value companies. Financial reports help managers choose between business paths. They also help investors and analysts evaluate the financial health of companies. This course is a practical means of discovering how financial data are generated and the limitations of financial data; techniques for analyzing the flow of business funds; and methods for selecting and interpreting financial ratios. It also presents analytical tools for predicting and testing assumptions about a firm's performance. (3 credits)

ACC 250 Accounting Information Systems

Accountants today have put aside paper and pencil and taken advantage of advances in technology. Specialized software has made accounting transactions and reporting more dynamic and efficient. In this course, students explore the role of accounting information systems in organizations. The course covers the different types of accounting systems used for the collection, organization, and presentation of information. Using accounting software, students learn how accounting information systems assist management in decision-making processes. The course also emphasizes the internal controls that should be included in an accounting information system. (3 credits)