

The Bachelor of Science in Accounting (BSACC) promotes identification with, and orientation to, the accounting profession and is designed to provide the knowledge and skills necessary to an accounting career. In addition to the key accounting course work at the introductory and intermediate levels, critical areas of study including auditing and taxation are required in the program. The importance of ethics and international issues are emphasized throughout the curriculum, along with core competencies in technology and communication. The program utilizes specific accounting problem-solving software to provide students with practical knowledge of the accounting field. The program also addresses the goals of professional values, communications and leadership skills, strategic and critical thinking skills, and technology skills of the professional accounting environment and provides additional coverage on the International Financial Reporting Standards (IFRS). Students are also exposed to varied business disciplines including economics, statistics, business law, corporate finance, and marketing to provide the general business overview and context necessary for accounting studies. This program is consistent with generally accepted accounting principles, including the accounting processes and knowledge areas that lead to professional certification.

This undergraduate degree program has a 72-credit required course of study. In addition to the required course of study, students must satisfy general education and elective

requirements to meet the 120 semester-credit minimums required for completion of the degree. At the conclusion of the BSACC program:

- Graduates will be able to apply financial accounting principles to record and communicate business activities to stakeholders.
- Graduates will be able to analyze accounting financial statements to support effective fiscal decision making.
- Graduates will be able to evaluate various accounting activities in relation to ethical, legal, and professional standards.
- Graduates will be able to demonstrate an understanding of issues in the areas of government and not-for-profit accounting, international transactions, taxation and auditing.

BCOM 230 Business Communication for Accountants

This course introduces students to the foundations of communication in a business accounting setting. Students are exposed to various topics related to interpersonal and group communications within the context of applications to the accounting field. Students will develop skills in the forms of written communication, including memos, emails, business letters, and reports. Other topics include communication ethics, collaboration, information utilization, critical thinking, and professional competence and values. (3 credits)

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.

Because fewer than 10 students completed this program during the relevant award year, the Department of Education does not permit us to disclose the on-time completion rate.^{1keyno}

Related occupations²

Accountants #13-2011.01

Auditors #13-2011.02

Program costs³

Median graduate debt⁴

Tuition and fees \$33,800 to \$74,575
Includes cost per credit, application fee, and fees for resources (books/eResources) for students completing the program in normal time.

Federal	N/A
Private	N/A
Institutional	N/A

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. Because fewer than 10 students completed this program during the most recent federal award year, we are not permitted to disclose this information.

Bachelor of Science in Accounting

BIS 220 Introduction to Computer Applications and Systems

This course provides an overview of Business Information Systems. Students learn to apply Microsoft Office tools including word processing, spreadsheet, database, and presentation software to accomplish business objectives. Other topics include uses of application software and the Internet for effective problem solving, exploration of relevant emerging technologies, and how information is used across different industries. (3 credits) Prerequisite: BCOM 230

MGT 230 Management Theory and Practice

This course explores the rich field of management in theory and practice, and as both a science and an art. Students learn to apply management concepts to current workplace issues. Other topics include increasing competitive forces, expectations for successful performance of employees and organizations, and achieving desired business goals. (3 credits) Prerequisite: BCOM 230

ACC 290 Principles of Accounting I

This course covers the fundamentals of financial accounting as well as the identification, measurement, and reporting of the financial effects of economic events on an enterprise. Students will learn to examine financial information from the perspective of management. Other topics include decision making, planning, and controlling from the perspective of a practicing manager. (3 credits) Prerequisites: MTH 209, BCOM 230

ACC 291 Principles of Accounting II

This course introduces accounting concepts in a business environment. Students learn to create and apply accounting documents in making better business decisions. Other topics include plant assets, liabilities, accounting for corporations, investments, statements of cash flows, financial statement analysis, the time value of money, payroll accounting, and other significant liabilities. (3 credits) Prerequisite: ACC 290

ETH 376 Accounting Ethics and Professional Regulations

This course is under development. (3 credits) Prerequisites: BCOM 230, COMM 215

LAW 421 Contemporary Business Law

This course is the first in a two-part business law course that reviews the American legal system, common law and its development, organizational structures, and the regulatory environment pertinent to business. This course critically examines torts, crimes, and business ethics; contracts; business associations (agency, partnerships, corporations); wills, estates, trusts, and other legal entities; securities regulations; and investor protection. (3 credits) Prerequisite: ETH 376

ECO 372 Principles of Macroeconomics

This course provides students with the basic theories, concepts, terminology, and uses of macroeconomics. Students learn practical applications for macroeconomics in their personal and professional lives through assimilation of fundamental concepts and analysis of actual economic events. (3 credits) Prerequisites: MTH 209, BCOM 230

ECO 365 Principles of Microeconomics

This course provides students with the basic theories, concepts, terminology, and uses of microeconomics. Students learn practical applications for microeconomics in their personal and professional lives through the assimilation of fundamental concepts and the analysis of actual economic events. (3 credits) Prerequisites: MTH 209, BCOM 230

FIN 370 Finance for Business

This course introduces the student to the essential elements of finance for business. Emphasis is placed on financial management, financial markets, and the tools, techniques, and methodologies used in making financial decisions. Topics include: financial planning, working capital management, capital budgeting, long-term financing, and international finance. (3 credits) Prerequisites: MTH 209, BCOM 230

QNT 351 Quantitative Analysis for Business

This course integrates applied business research and descriptive statistics. Students will learn to apply business research and descriptive statistics in making better business decisions. Other topics include examination of the role of statistics in research, statistical terminology, the appropriate use of statistical techniques, and the interpretation of statistical findings in business and research. (3 credits) Prerequisites: MTH 209, BCOM 230

MKT 421 Marketing

This course involves an integrated analysis of the role of marketing within the total organization. Specific attention is given to the analysis of factors affecting consumer behavior, the identification of marketing variables, the development and use of marketing strategies, and the discussion of international marketing issues. (3 credits) Prerequisite: QNT 351

MGT 311 Organizational Development

This organizational behavior course encompasses the study of individual and group behavior in organizational settings. Students will learn to examine their role in an organization. Other topics include strategic elements of organizational behavior, workforce diversity, managing change, effective communication, and performance systems. (3 credits) Prerequisite: MGT 230

Bachelor of Science in Accounting

BUS 475 Integrated Business Topics

The integrated business topics course examines strategic business management while integrating topics from previously-completed business foundation coursework. This allows students to demonstrate a comprehensive understanding of the undergraduate business curriculum with a significant emphasis placed on the assessment of individual outcomes to determine content mastery. (3 credits) Prerequisites: FIN 370, MKT 421, ECO 365, BIS 220, MGT 230, ACC 291, ECO 372, LAW 421

ACC 421 Intermediate Financial Accounting I

This course examines the conceptual framework of accounting, including cash versus accrual accounting, the income statement and balance sheet, the time value of money, revenue recognition, cash flow statements and full-disclosure issues. (3 credits) Prerequisite: ACC 291

ACC 422 Intermediate Financial Accounting II

This course is the second of the three-part series of courses related to intermediate accounting. This section examines the balance sheet in more detail, including intangible assets, current liabilities and contingencies, long-term liabilities, as well as cash and cash equivalents. Interwoven in the presentation of the material is an assortment of ethical dilemmas that encourage discussions about how the accountant should handle specific situations. (3 credits) Prerequisite: ACC 421

ACC 423 Intermediate Financial Accounting III

This course is the third of a three-part series of courses related to intermediate accounting. This course examines owners' equity, investments, income taxes, pensions and post-retirement benefits, changes and error analysis. The course finishes with a look at derivative instruments. Interwoven in the presentation of the material is an assortment of ethical dilemmas that encourage discussions about how the accountant should handle specific situations. (3 credits) ACC 422

ACC 340 Accounting Information Systems I

This course is designed to provide accounting students with the proper mix of technical information and real-world applications. Areas of study include fundamental concepts and technologies (what computers can do for business), the Internet, intranets, electronic commerce, information systems development, basic project-management principles, decision support systems, and the benefits of computer and human synergy. (3 credits) Prerequisite: ACC 291

ACC 455 Corporate Taxation

This course is a basic introduction to federal corporate taxation. The purpose is to familiarize the student with fundamental tax issues and provide the student with a general understanding of the history, laws, and policies of federal taxation. (3 credits) Prerequisite: ACC 291

ACC 456 Individual/Estate Taxation

This course is a basic introduction to federal, individual and estate taxation. The purpose is to familiarize the student with fundamental tax issues and to provide the student with a general understanding of the history, laws, and policies of federal taxation. (3 credits) Prerequisite: ACC 291

ACC 460 Government and Nonprofit Accounting

This course covers fund accounting, budget and control issues, revenue and expense recognition, and issues of reporting for both government and nonprofit entities. (3 credits) Prerequisites: MTH 209 and ACC 280

ACC 349 Cost Accounting

This course introduces cost terminology and flows, standard cost systems, relevant costing, budgeting, inventory control, capital asset selection, responsibility accounting, and performance measurement. (3 credits) Prerequisite: ACC 291

ACC 491 Contemporary Auditing I

This course is the first in a two-part series that deals with auditing a company's financial reports, internal controls, and Electronic Data Processing (EDP) systems. Topics include auditing standards, evidence, audit planning and documentation, materiality and risk, internal control, statistical tools, and the overall audit plan and program. (3 credits) Prerequisite: ACC 291

ACC 492 Contemporary Auditing II

This course is the second in a two-part series that deals with auditing a company's financial reports, internal controls, and Electronic Data Processing (EDP) systems. Topics include the personnel and payroll system, inventory, capital acquisition cycle, selected balance sheet and income statement accounts, audit reports, assurances and other services, professional ethics, and legal responsibilities. (3 credits) Prerequisite: ACC 291

Bachelor of Science in Accounting

ACC 497 Advanced Topics in Accounting Research

This course in accounting research provides students with an in-depth examination of the Generally Accepted Accounting Principles (GAAP) and acceptable alternative reporting practices. Through comprehensive case studies, students will develop the research application skills necessary to analyze and make decisions regarding accounting reporting dilemmas in for-profit and not-for-profit companies. (3 credits) Prerequisite: ACC 291

Each state sets forth standards required to be eligible to take the CPA exam and apply for licensure or certification as a CPA. While this program was designed with consideration for the standards proposed by the National Association of State Boards of Accountancy (NASBA), University of Phoenix cannot, and will not, provide any assurance that completion of this program will allow a successful student to qualify within the student's specific jurisdiction. Potential applicants should check with the appropriate organization within their jurisdiction to determine if this program, combined with their undergraduate degree and any other specific criteria, meets the requirements to qualify for examination in that specific jurisdiction. States frequently change their requirements for examination. There is no assurance that at the time of degree completion the specific jurisdiction's requirements will be consistent with the requirements at the time of admission. University of Phoenix is accredited by The Higher Learning Commission and is a member of the North Central Association (ncahlc.org).
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