

School of Business

Bachelor of Science in Business with a Concentration in Accounting

The Bachelor of Science in Business (BSB) undergraduate degree program is designed to prepare graduates with the requisite knowledge, skills, and values to effectively apply various business principles and tools in an organizational setting. The BSB foundation is designed to bridge the gap between theory and practical application, while examining the areas of accounting, critical thinking and decision making, finance, business law, management, marketing, research and evaluation, and technology. Students are required to demonstrate a comprehensive understanding of the undergraduate business curricula through an integrated topics course. Special emphasis is placed on critical business threads throughout the program, which include: globalization, innovation, ethics, technology, diversity, collaboration, and e-Business.

The Accounting concentration promotes identification with and orientation to the accounting profession and is designed to provide knowledge skills and abilities necessary to a successful accounting career. Core competencies in technology, critical thinking, and communication are emphasized throughout the curriculum. Technology, in particular, is embedded in all accounting courses. Students also have broad exposure to varied business disciplines, including management, organizational behavior, economics, and finance, and learn how the general manager integrates these disciplines to meet the strategic goals of the organization.

In the Accounting concentration, 18 credit hours are required. Students must successfully complete six required courses: ACC 281 (Accounting Transaction Analysis), ACC 349 (Cost Accounting), ACC 421 (Intermediate Financial Accounting I), ACC 422 (Intermediate Financial Accounting II), ACC 423 (Intermediate Financial Accounting III), and ACC 490 (Auditing). All courses in the accounting concentration have prerequisite requirements, specifically ACC 280 (Principles of Accounting). This sequence is designed to prepare business students with a broad understanding of accounting. 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.

Business Foundation

GEN 300* Skills for Professional Development

This course examines the skills necessary for successful critical thinking, teamwork, research, and communication. The course is designed to aid adult learners in acquiring and improving the core competencies that are necessary at University of Phoenix. Students will examine their reasons for returning to school, and develop strategies for achieving educational goals in school, work, and personal settings. Students will also be introduced to the University Library and learn how to access its resources successfully. (3 credits)

* For flexibility in scheduling, campuses are permitted to schedule GEN 200 to satisfy GEN 300 requirements.

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.

81% of students who completed this program during the most recent federal award year did so within normal time.¹

Related occupations²

Accountants #13-2011.01

Program costs ³	Median graduate debt ⁴
Tuition and fees	Federal
\$33,800 to \$74,575	\$33,638
Includes cost per credit, application fee, and fees for resources (books/eResources) for students completing the program in normal time.	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.

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ECO 212 Principles of Economics

This course introduces the fundamental theories of microeconomics and macroeconomics. The economic principles studied in this course apply to everyday life as students research an industry, debate issues with trade agreements, discuss the effects of a shift in labor supply and demand, and discuss the strengths and weaknesses of the Consumer Price Index calculation. In particular, students research an industry affected by the economy and perform an economic analysis of the chosen industry. (3 credits) Prerequisite: GEN 300

BIS 219 Business Information Systems

This course provides an overview of Business Information Systems. This includes a broad foundation for both technical and non-technical business professionals. Special emphasis is placed on how information is used by different types of businesses across different industries. (3 credits) Prerequisite: GEN 300

MGT 216 Organizational Ethics and Social Responsibility

This course provides a foundational perspective for socially responsible management practices in business. Special emphasis is placed on the interrelated natures of ethical, moral, legal, and social issues in managing individuals, groups, and organizations within a business environment. (3 credits) Prerequisite: GEN 300

ACC 280 Principles of Accounting

This course covers the fundamentals of financial accounting as well as the identification, measurement, and reporting of the financial effects of economic events on the enterprise. Financial information is examined from the perspective of effective management decision making with special emphasis on the planning and controlling responsibilities of practicing managers. (3 credits) Prerequisites: GEN 300 and MTH 209

COM 285 Business Communications

This course introduces students to the foundations of communication in a business setting. Students are exposed to various topics related to interpersonal and group communication within the context of applications in an office or virtual office setting. Students will develop skills in the forms of written communication, including memos, email, business letters, and reports. Communication ethics and cross-cultural communications are also explored. Upon completing the course, students will have an awareness of their personal communication style and be able to identify areas for further exploration of communication as a business skill. (3 credits) Prerequisite: GEN 300

MGT 330 Management: Theory, Practice, and Application

This course explores the rich field of management in theory and practice, and as both a science and an art. The course also addresses the role of managers in the current world of rapid change, increased competitive forces, and increased expectations for the successful performance of employees and organizations. The focus is on some of the ways and means of achieving desired goals. The student will leave this course with a solid background in the nature and work of management and managers. Applications of concepts to current workplace issues will be stressed. (3 credits) Prerequisite: GEN 300

MGT 307 Organizational Behavior and Group Dynamics

This course in organizational behavior encompasses the study of individual and group behavior in organizational settings. Emphasis is placed on strategic elements of organizational behavior, workforce diversity, managing change, effective communication, and performance systems. A comprehensive review of these processes, as well as others, will allow students to examine their role in organizations. (3 credits) Prerequisite: GEN 300

MGT 350 Critical Thinking: Strategies in Decision Making

This course provides students opportunities for analysis, synthesis, prescription, and application of critical thinking and decision making within the organization. Emphasis is placed on preparing managers who can deal clearly, rationally, and creatively with a diverse workforce and dynamic workplace. This course equips students with concrete skills in critical thinking and decision making that will allow them to identify and solve organizational problems, as well as provide strategic direction. (3 credits) Prerequisite: GEN 300

RES 341 Research and Evaluation I

This course integrates applied business research and descriptive statistics. Examination of the role of statistics in research, statistical terminology, the appropriate use of statistical techniques and interpretation of statistical findings in business and research will be the primary focus. (3 credits) Prerequisites: GEN 300 and MTH 209

RES 342 Research and Evaluation II

This course integrates applied business research and descriptive statistics. Examination of the role of statistics in research, statistical terminology, the appropriate use of statistical techniques and interpretation of statistical findings in business and research will be the primary focus. (3 credits) Prerequisites: GEN 300, MTH 209, and RES 341

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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: GEN 300, MTH 209, and ACC 280

BUS 415 Business Law

This course examines, analyzes, and applies to the modern business environment the nature, formation and system of law in the United States. (3 credits) Prerequisites: GEN 300 and MGT 350

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) Prerequisites: GEN 300, MTH 209, COMM 215, MGT 216, MGT 350, and FIN 370

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 curricula with a significant emphasis placed on the assessment of individual outcomes to determine content mastery. (3 credits) Prerequisites: GEN 300, MTH 209, COMM 215, MGT 330, MGT 350, MGT 307, RES 341, RES 342, FIN 370, MKT 421, ECO 212, BIS 219, MGT 216, COM 285, ACC 280, and BUS 415

Accounting Concentration

ACC 281 Financial Accounting Transaction Analysis

This course introduces the reporting of transactions for plant assets, liabilities, accounting for corporations, investments, statements of cash flows, time value of money, payroll accounting, and other significant liabilities. (3 credits) Prerequisites: GEN 300 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) Prerequisites: GEN 300 and ACC 281

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, statement of cash flows and full disclosure issues. (3 credits) Prerequisites: GEN 300 and ACC 281

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) Prerequisites: GEN 300 and 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, as well as 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) Prerequisites: GEN 300 and ACC 422

ACC 490 Auditing

This course 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) Prerequisites: GEN 300 and ACC 281