

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, organizational behavior, research and evaluation, and technology. Students are required to demonstrate a comprehensive understanding of the undergraduate business curricula through an integrated topics course.

The Accounting Concentration promotes identification with and orientation to the accounting profession and is designed to provide knowledge, skills, and abilities necessary for a career in accounting. Core competencies in technology, critical thinking, and communication are emphasized throughout the curriculum. The program also utilizes specific accounting problem-solving software to provide students with practical knowledge of the accounting field. Students 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, 15 credit hours are required. Students must successfully complete five required courses: ACC 349 (Cost Accounting), ACC 421 (Intermediate Financial

Accounting I), ACC 422 (Intermediate Financial Accounting II), ACC 423 (Intermediate Financial Accounting III), and ACC 497 (Advanced Topics in Accounting Research). These courses were determined after examining all state board of accountancy and after considerations were made for the AA/Accounting and MS/Accounting programs. This sequence is also 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 Requirements

GEN 195 Foundations of 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)

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 costs³

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.

Median graduate debt⁴

Federal	\$33,638
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.

Bachelor of Science in Business with a Concentration in Accounting

BCOM 275 Business Communications and Critical Thinking

This course introduces students to the foundations of communication in a business setting. Students will develop skills in critical thinking and decision making through the forms of written communication, including memos, emails, business letters, and reports. Other topics include communication ethics and cross-cultural communications, personal communication styles, solving organizational problems, and the evaluation of an organizations strategic direction. (3 credits) Prerequisite: HUM 114

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: HUM 114

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: HUM 114

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, HUM 114

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 flow, financial statement analysis, time value of money, payroll accounting, and other significant liabilities. (3 credits) Prerequisite: ACC 290

RES 351 Business Research

This course evaluates the process of conducting business research for improving decision making within an organization. Students will learn to apply an understanding of commonly employed business research techniques to improve a situation, solve a problem,

or change a process. Other topics include problem framing, data collection, data analysis, and data presentation. (3 credits) Prerequisite: MGT 230

ETH 316 Ethics and Social Responsibility

This course provides a foundational perspective for ethics and social responsibility in relationship to individuals, organizations, and the community. Emphasis is placed on the interrelated nature of ethics, morality, legal responsibility, and social issues. (3 credits) Prerequisite: HUM 114

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

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, MGT 230

LAW 421 Contemporary Business Law

This course reviews the U.S. legal system, common law and its development, organizational structures, and the regulatory environment pertinent to business. Students will learn to critically examine 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) Prerequisites: MGT 230, ETH 316

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 assimilation of fundamental concepts and analysis of actual economic events. (3 credits) Prerequisites: MTH 209, MGT 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: MGT 230, ACC 291

Bachelor of Science in Business with a Concentration in Accounting

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: MGT 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) Prerequisite: MTH 209

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: FIN 370, MKT 421, ECO 365, BCOM 275, BIS 220, MGT 230, ACC 290, ACC 291, ETH 316, ECO 372, LAW 421, RES 351, QNT 351, MGT 311

Accounting Concentration

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 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, statements of cash flow 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, 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) Prerequisite: ACC 422

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 423