

# SCHOOL OF BUSINESS

## BACHELOR OF SCIENCE IN BUSINESS ADMINISTRATION IN ACCOUNTING

Since the inception of the program in 1959, ATU accounting graduates have established careers in every segment of the business world. Employment opportunities range from national, regional, and local public accounting firms to corporations, sole proprietorships, and national state and local government entities. The accounting profession offers a promising future for individuals who are comfortable in meeting people, expressing themselves, working in changing environments, and who possess an inquiring and logical thought process.

### Learning Goals for Accounting Major:

- 1 .Students will be able to demonstrate knowledge of current accounting practices and theory and be conversant in the language of business.
- 2 .Students will be able to demonstrate the ability to think critically about accounting topics.
- 3 .Students will demonstrate the ability to communicate accounting information effectively, both orally and in writing.
- 4 .Students will be able to demonstrate competency in current accounting information technology.
- 5 .Students will be able to demonstrate competency in ethical business and accounting decision making.

Holding the credential of a Certified Public Accountant is viewed as evidence of a professional quality in the discipline of accounting. CPAs are viewed by the business world as individuals who possess a professional knowledge of accounting principles and concepts and have the experiences necessary to make proper application of those principles and concepts. Students who wish to pursue this professional designation can complete the curriculum and ACCT 4093 Governmental Accounting. This will provide them with the necessary academic background to permit the graduate to sit for the uniform certified public accountant examination.

Many students aspire to a career in private accounting rather than public accounting. Professional designations such as Certified Management Accountant (CMA) and Certified Internal Auditor (CIA) are earned by completing examinations offered by their respective professional associations. Accounting majors who wish to complete those certification processes may complete a course of study that will enable them to be candidates for those professional examinations. After passing the examination, students would need to have an additional 30 hours of college credit to attain licensure.

### Professional Examination Requirements

All students who, upon graduation, plan to sit for a professional examination (CPA, CMA, CIA) should consult with an accounting faculty member concerning specific course requirements of the respective examination. The requirements should be considered in planning the student's course of study while completing the degree.

The following curriculum in accounting leads to a Bachelor of Science in Business Administration degree with a major in accounting.

### Curriculum

The matrix below is a sample plan for all coursework required for this program.

#### Freshman

Fall	Credits
ENGL 1013 Composition I <sup>1</sup>	3
FAH 1XXX Fine Arts and Humanities Courses <sup>1</sup>	3
MATH 2223 Quantitative Business Analysis <sup>2</sup>	3
BUAD 1111 Introduction to Business	1
BUAD 2003 Business Information Systems	3
Elective	3
<b>Total Hours</b>	<b>16</b>

Spring	Credits
ENGL 1023 Composition II <sup>1</sup>	3
SCIL 1XXX Science with Laboratory <sup>1</sup>	4
FAH 1XXX Fine Arts and Humanities Courses <sup>1</sup>	3

Spring	Credits
COMM 2173 Business and Professional Speaking or COMM 2003 Public Speaking	3
Elective	2
<b>Total Hours</b>	<b>15</b>

**Sophomore**

Fall	Credits
ECON 2003 Principles of Macroeconomics	3
BDA 2003 Business Problem Solving	3
STAT 2163 Introduction to Statistical Methods or PSY 2053 Statistics for the Behavioral Sciences/SOC 2053 Statistics for the Behavioral Sciences	3
ACCT 2004 Accounting Principles I and ACCT 2000 Accounting Principles I Lab	4
<b>Total Hours</b>	<b>13</b>

Spring	Credits
ECON 2013 Principles of Microeconomics	3
SCIL 1XXX Science with Laboratory <sup>1</sup>	4
USHG 1XXX U.S. History and Government <sup>1</sup>	3
BLAW 2033 Legal Environment of Business	3
ACCT 2013 Accounting Principles II	3
<b>Total Hours</b>	<b>16</b>

**Junior**

Fall	Credits
MGMT 3003 Principles of Management	3
ENGL 2053 Technical Writing	3
ACCT 3003 Intermediate Accounting I	3
ACCT 3043 Federal Taxes I	3
BDA 3013 Business Spreadsheet Modeling	3
<b>Total Hours</b>	<b>15</b>

Spring	Credits
ECON 3003 Money and Banking	3
MGMT 3103 Operations Management	3
ACCT 3013 Intermediate Accounting II	3
ACCT 3023 Accounting Information Systems	3
ACCT 3053 Federal Taxes II	3

Spring	Credits
<b>Total Hours</b>	<b>15</b>

**Senior**

Fall	Credits
MKT 3043 Principles of Marketing <sup>3</sup>	3
ACCT 4003 Advanced Accounting I	3
ACCT 4013 Advanced Accounting II	3
BDA 3003 Data Analytics Apps Development	3
Elective <sup>3</sup>	3
<b>Total Hours</b>	<b>15</b>

Spring	Credits
FIN 3063 Business Finance	3
MGMT 4083 Business Policy	3
ACCT 4033 Auditing	3
ACCT 4023 Cost Accounting	3
Elective <sup>3</sup>	3
<b>Total Hours</b>	<b>15</b>

<sup>1</sup>See appropriate alternatives or substitutions in “[General Education Requirements](#)”.

<sup>2</sup>Any 2000 level MATH or STAT course or higher may be substituted for MATH 2223 Quantitative Business Analysis (excluding MATH 2033 Mathematical Concepts I, MATH 2043 Mathematical Concepts II, and STAT 2163 Introduction to Statistical Methods). Students considering graduate school are advised to take MATH 2914 Calculus I.

<sup>3</sup>Students may apply in their junior year for admission into the Accounting Accelerated Bachelor's Plus MBA Degree; however, they must have completed a minimum of 90 credit hours towards the Bachelor degree and have earned a minimum GPA of 3.0 or higher in those undergraduate courses to be eligible. Once approved, the student will be conditionally admitted into the MBA program. The following graduate level courses can be used to replace three upper-division undergraduate courses as follows:

- MKT 6103 can replace MKT 3043 Principles of Marketing
- Any 2 core MBA course (other than ACCT 6103, MKT 6103, and MGMT 6903) can be used to replace general electives