

# BACHELOR OF SCIENCE IN ACCOUNTING

## Description and Outcomes

The Bachelor of Science in Accounting program is designed to prepare you for entry into the accounting profession. You will learn how to apply the Generally Accepted Accounting Principles (GAAP) to business applications and acquire knowledge of management tools to formulate information for assets, liabilities, equities, revenues, and expenses of business entities. This program will also provide you with skills to categorize business and personal taxation, as well as the ability to analyze financial reports. This program is aligned with the content of the Uniform Certified Public Accountant Examination® (CPA), so students who complete the degree will be on their way to meeting the educational requirements to be eligible to sit for the Uniform CPA Examination. Prospective and current students must review Purdue Global's State Licensure and Certifications (<https://www.purdueglobal.edu/about/accreditation/licensure-state-authorizations/>) site to view program and state-specific licensure information. Refer to the Certification, State Board, and National Board Exams (p. 1) section for additional program disclosure information.

## Concentrations

In addition to the required core and major courses, you can further specialize your degree by choosing one of four concentrations: public accountancy, managerial accountancy, tax accountancy, or auditing/forensic accountancy.

## Graduate Program Pathways

If you are interested in earning both a bachelor's and master's degree, other than the Master of Science in Accounting, consider a graduate program pathway (<https://catalog.purdueglobal.edu/undergraduate/graduate-program-pathways/>).

## Program Length

The Bachelor of Science in Accounting program consists of a minimum of 180 quarter credit hours. Upon successful completion of the program, you will be awarded a bachelor of science degree.

## Program Outcomes

### Discipline-Specific Outcomes

1. GAAP Application: Apply the conceptual framework of the Generally Accepted Accounting Principles to business applications.
2. Management Tools: Formulate information for assets, liabilities, equities, revenues, and expenses of business entities.
3. Taxation: Categorize taxation of individuals and businesses.
4. Financial Reports: Evaluate financial reports.
5. Communication: Compose communications required for accounting professionals.

### General Education Literacies and Professional Competencies

In addition to the discipline-specific outcomes, general education literacies and professional competencies are integrated throughout your academic program. You can review the general education literacies and professional competencies associated with your academic program in the General Education and Professional Competency Requirements

(<https://catalog.purdueglobal.edu/undergraduate/general-education-professional-competency-requirements/>) section of this Catalog.

## Program Availability

For program availability, please refer to the U.S. State and Other Approvals (<https://catalog.purdueglobal.edu/policy-information/university-information/accreditation-approvals-memberships/>) section and Program Availability Information (<https://www.purdueglobal.edu/catalog-program-availability-info.pdf>).

## Policies

### Certification, State Board, and National Board Exams

Certification and licensure boards have state-specific educational requirements for programs that lead to a license or certification that is a precondition for employment. Prospective and current students must review Purdue Global's State Licensure and Certifications (<https://www.purdueglobal.edu/about/accreditation/licensure-state-authorizations/>) site to view program and state-specific licensure information.


Licensure-track programs may limit enrollment to students in certain states; please see Purdue Global's Program Availability Information (<https://www.purdueglobal.edu/catalog-program-availability-info.pdf>) to determine enrollment eligibility.

You are responsible for understanding the requirements of optional certification exams. Such requirements may change during the course of your program. You are not automatically certified in any way upon program completion. Although certain programs are designed to prepare you to take various optional certification exams, Purdue Global cannot guarantee you will be eligible to take these exams or become certified. Your eligibility may depend on your work experience, completion of education and/or degree requirements, not having a criminal record, and meeting other certification requirements.













To sit for the CPA Exam in most states, there is an educational requirement of 150 semester credit hours (225 quarter credit hours). The Bachelor of Science in Accounting program is 180 quarter credit hours. The Master of Science in Accounting program is 52 quarter credit hours. You may need to complete both Purdue Global's Bachelor of Science in Accounting and Master of Science in Accounting, or their equivalents, to meet eligibility requirements.

Licensing requirements to sit for the CPA Exam vary from state to state. You must review your state's educational requirements by visiting Purdue Global's State Licensure and Certifications (<https://www.purdueglobal.edu/about/accreditation/licensure-state-authorizations/>) site. For additional information about the CPA Exam, you should visit the National Association of State Boards of Accountancy (<https://nasba.org/>) website, as well as your state's CPA licensing requirements, which can be found at the Accountancy Licensing Library (<https://www.alllibrary.com/index/>).

## Degree Plan

The  icon appears in the title of traditional courses that are also available as a set of module courses. Module course availability may be limited to certain academic calendars. See Course Types (<https://catalog.purdueglobal.edu/policy-information/university-information/approach-to-learning/>) for information about module courses.

## Program Requirements

Code	Title	Credits
<b>Core Requirements</b>		
CM107	 College Composition I	5
CM220	 College Composition II	5
CS212	 Communicating Professionalism	5
BU224	 Microeconomics	5
MM255	 Business Math and Statistical Measures	5
100/200 Level	Mathematics Requirement <sup>1</sup>	5
100/200 Level	Arts and Humanities Requirement <sup>1</sup>	5
100/200 Level	Science Requirement <sup>1</sup>	5
100/200 Level	Social Science Requirement <sup>1</sup>	5
Total Core Requirements		45
<b>Major Requirements</b>		
AC114	 Accounting I	5
AC116	 Accounting II	5
AC239	Managerial Accounting	5
AC256	Federal Tax	5
MT140	 Introduction to Management	5
MT217	 Finance	5
MT219	 Marketing	5
AC300	Intermediate Accounting I	6
AC301	Intermediate Accounting II	6
AC410	Auditing	6
LS311	 Business Law	6
MT302	 Organizational Behavior	6
300/400-Level	Major Electives (see below)	18
AC499	Bachelor's Capstone in Accounting	6
Total Major Requirements		89
<b>Open Elective Requirements</b>		
Open Electives		46
Total Open Elective Requirements		46
<b>TOTAL CREDITS</b>		<b>180</b>

<sup>1</sup> For options to fulfill this requirement, see the corresponding literacy in General Education and Professional Competency Requirements (<https://catalog.purdueglobal.edu/undergraduate/general-education-professional-competency-requirements/>).

## Concentration Requirements

Concentration courses are completed within the major electives requirement of the degree plan.

Students in this program are not required to select a concentration.

## Public Accountancy


Code	Title	Credits
AC302	Intermediate Accounting III	6
AC430	Advanced Tax - Corporate	6



AC465	Advanced Forensic Accounting	6
<b>TOTAL CREDITS</b>		<b>18</b>

## Tax Accountancy

Code	Title	Credits
AC302	Intermediate Accounting III	6
AC430	Advanced Tax - Corporate	6
AC450	Advanced Accounting	6
<b>TOTAL CREDITS</b>		<b>18</b>

## Managerial Accountancy

Code	Title	Credits
AC302	Intermediate Accounting III	6
AC420	Cost Accounting	6
MT482	 Financial Statement Analysis	6
<b>TOTAL CREDITS</b>		<b>18</b>

Students who do not possess prior learning credit comparable to MT217  Finance must complete the course to satisfy prerequisite requirements for MT482  Financial Statement Analysis.

## Auditing/Forensic Accountancy

Code	Title	Credits
AC302	Intermediate Accounting III	6
AC450	Advanced Accounting	6
AC465	Advanced Forensic Accounting	6
<b>TOTAL CREDITS</b>		<b>18</b>