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. 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. Refer to the Certification, State Board, and National Board Exams (p. 1) section for important 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.

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.
3. Taxation: Categorize taxation of individuals and businesses.
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 undergraduate School of General Education (https://catalog.purdueglobal.edu/undergraduate/general-education) 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

Certain state certification and licensure boards have specific educational requirements for programs to lead to a license or nongovernmental certification that is a precondition for employment in a recognized occupation.

Unless otherwise specified, Purdue Global’s programs are not designed to meet any specific state’s licensure or certification requirements. If certain licensed occupations, vocations, or professions are not explicitly listed, Purdue Global has not made a determination with respect to the licensure or certification requirements of those occupations, vocations, or professions. 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, meeting other certification requirements, or the program or the University itself having appropriate accreditation or licensure.

Upon graduation, you will be on your way to meeting the educational requirements for eligibility to sit for the Uniform CPA Examination. The exact requirements to take the CPA Exam vary by state and may change from time to time. To sit for the CPA Exam in most states, there is an educational requirement of 150 semester hours or 225 quarter credit hours. The Bachelor of Science in Accounting program is 180 quarter credit hours (120 semester hours). You may need to complete Purdue Global’s Master of Science in Accounting or its equivalent to meet any specific state’s licensure or certification requirements. If certain licensed occupations, vocations, or professions are not explicitly listed, Purdue Global has not made a determination with respect to the licensure or certification requirements of those occupations, vocations, or professions. 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.

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>CM107</td>
<td>College Composition I</td>
<td>5</td>
</tr>
<tr>
<td>CM220</td>
<td>College Composition II</td>
<td>5</td>
</tr>
<tr>
<td>CS204</td>
<td>Professionalism - Theory and Practice in the Global Workplace</td>
<td>3</td>
</tr>
<tr>
<td>Mathematics (select one of the following):</td>
<td></td>
<td>5</td>
</tr>
<tr>
<td>MM150</td>
<td>Survey of Mathematics</td>
<td></td>
</tr>
<tr>
<td>MM212</td>
<td>College Algebra</td>
<td></td>
</tr>
<tr>
<td>Arts and Humanities (select one of the following):</td>
<td></td>
<td>5</td>
</tr>
<tr>
<td>HU200</td>
<td>Arts and Humanities - Modern Creative Expressions</td>
<td></td>
</tr>
<tr>
<td>HU245</td>
<td>Ethics</td>
<td></td>
</tr>
<tr>
<td>HU250</td>
<td>Humanities and Culture</td>
<td></td>
</tr>
</tbody>
</table>
Science (select one of the following):

- SC200  
  Discovering Science - Current Issues in a Changing World  
  Credits: 5

- SC235  
  General Biology I - Human Perspectives  
  Credits: 5

- SC246  
  Fundamentals of Microbiology  
  Credits: 5

- SC250  
  Fundamentals of Science  
  Credits: 5

Social Science (select one of the following):

- SS211  
  The 1960s - Reshaping the American Dream  
  Credits: 5

- SS236  
  People, Power, and Politics - An Introduction to American Government  
  Credits: 5

- SS250  
  The Technological Revolution - A Social Scientific Approach  
  Credits: 5

Total Core Requirements: 33

**Major Requirements**

- AC114  
  Accounting I  
  Credits: 5

- AC116  
  Accounting II  
  Credits: 5

- AC239  
  Managerial Accounting  
  Credits: 5

- AC256  
  Federal Tax  
  Credits: 5

- BU224  
  Microeconomics  
  Credits: 5

- MM255  
  Business Math and Statistical Measures  
  Credits: 5

- MT140  
  Introduction to Management  
  Credits: 5

- MT217  
  Finance  
  Credits: 5

- MT219  
  Marketing  
  Credits: 5

- AC300  
  Intermediate Accounting I  
  Credits: 6

- AC301  
  Intermediate Accounting II  
  Credits: 6

- LS311  
  Business Law  
  Credits: 6

- MT302  
  Organizational Behavior  
  Credits: 6

- 300/400-Level Major Electives (see below)  
  Credits: 24

- AC490  
  Bachelor’s Internship in Accounting  
  Credits: 6

- or AC499  
  Bachelor’s Capstone in Accounting  
  Credits: 6

**Total Major Requirements:** 99

**Open Elective Requirements**

- Open Electives  
  Credits: 48

**Total Open Elective Requirements:** 48

**TOTAL CREDITS:** 180

**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 area.

**Public Accountancy**

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>AC302</td>
<td>Intermediate Accounting III</td>
<td>6</td>
</tr>
<tr>
<td>AC410</td>
<td>Auditing</td>
<td>6</td>
</tr>
<tr>
<td>AC430</td>
<td>Advanced Tax - Corporate</td>
<td>6</td>
</tr>
<tr>
<td>AC465</td>
<td>Advanced Forensic Accounting</td>
<td>6</td>
</tr>
</tbody>
</table>

**TOTAL CREDITS:** 24

**Tax Accountancy**

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>AC302</td>
<td>Intermediate Accounting III</td>
<td>6</td>
</tr>
<tr>
<td>AC410</td>
<td>Auditing</td>
<td>6</td>
</tr>
<tr>
<td>AC430</td>
<td>Advanced Tax - Corporate</td>
<td>6</td>
</tr>
<tr>
<td>AC450</td>
<td>Advanced Accounting</td>
<td>6</td>
</tr>
</tbody>
</table>

**TOTAL CREDITS:** 24

**Managerial Accountancy**

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>AC302</td>
<td>Intermediate Accounting III</td>
<td>6</td>
</tr>
<tr>
<td>AC410</td>
<td>Auditing</td>
<td>6</td>
</tr>
<tr>
<td>AC420</td>
<td>Cost Accounting</td>
<td>6</td>
</tr>
<tr>
<td>MT482</td>
<td>Financial Statement Analysis</td>
<td>6</td>
</tr>
</tbody>
</table>

**TOTAL CREDITS:** 24

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**

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>AC302</td>
<td>Intermediate Accounting III</td>
<td>6</td>
</tr>
<tr>
<td>AC410</td>
<td>Auditing</td>
<td>6</td>
</tr>
<tr>
<td>AC450</td>
<td>Advanced Accounting</td>
<td>6</td>
</tr>
<tr>
<td>AC465</td>
<td>Advanced Forensic Accounting</td>
<td>6</td>
</tr>
</tbody>
</table>

**TOTAL CREDITS:** 24