

HERZING

BACHELOR OF SCIENCE IN ACCOUNTING (BSA)

PROGRAM DESCRIPTION

The Bachelor of Science in Accounting program prepares students for challenging careers and positions of leadership in both private and public sectors. It offers upper-level courses in financial accounting, auditing, taxation and cost accounting and introduces students to multiple functional aspects of business in general. Upon completion of this program, students are able to apply computer, communication, and decision-making skills to management accounting techniques to support accounting activities. These activities include maintenance of accounting records, the preparation of financial statements, inventory tracking, and valuation and the preparation of tax returns.

PROGRAM OBJECTIVES

Upon completion of their program, the student should be able to:

1. Demonstrate the ability to utilize industry standard accounting principles and accounting-based software to analyze financial information to support and evaluate managerial decision-making.
2. Demonstrate mastery of industry standard spreadsheets, databases, and accounting systems.
3. Demonstrate the ability to define and articulate organizational, operational, ethical, legal, economic, and managerial issues impacting the student's major area of study.
4. Demonstrate analytical skills needed to solve problems and make decisions based on available financial information.
5. Demonstrate the ability to engage in effective written, oral, and persuasive communications.
6. Demonstrate the understanding of the importance of a global business perspective and the role cultural diversity plays in the development of global business.
7. Demonstrate an understanding of the impact of the conversion from GAAP to IFRS.
8. Think critically at a conceptual level and by using mathematical analysis as well as the scientific method; write and speak effectively; use basic computer applications; and understand human behavior in the context of the greater society in a culturally diverse world.

POTENTIAL JOB POSITION TITLES

Potential entry-level and management training position titles include accountant, accounting clerk, accounts receivable clerk, accounts payable clerk, general ledger accountant, account representative, tax preparer, office manager, and general manager.

PROGRAM CONTENT

A minimum of 123.00 semester credit hours is required for graduation.

REQUIRED MANAGEMENT CORE COURSES

All courses, 36.00 semester credit hours, are required.

| Course Number | Course Name | Prerequisite | Credit Hours |
|---------------|--|----------------------------|--------------|
| AC 107 | Accounting I | IS 102 | 3.00 |
| AC 220 | Finance | AC 107 | 3.00 |
| BU 106 | Introduction to Management | None | 3.00 |
| BU 204 | The Digital Firm and Business Communications | BU 106 | 3.00 |
| BU 206 | Business Law I | None | 3.00 |
| BU 220 | Principles of Marketing | BU 106 | 3.00 |
| BU 302 | Leadership and Organizational Behavior | BU 106 | 3.00 |
| BU 327 | Business Ethics | BU 206 | 3.00 |
| BU 345 | Project Management | None | 3.00 |
| BU 407 | Quantitative Decision-Making | MA 204 or MA 225 or MA 320 | 3.00 |

| Course Number | Course Name | Prerequisite | Credit Hours |
|---------------|------------------------------|--------------|--------------|
| EC 111 | Principles of Microeconomics | None | 3.00 |
| EC 121 | Principles of Macroeconomics | None | 3.00 |

REQUIRED COURSES IN ACCOUNTING

All courses, 42.00 semester credit hours, are required.

| Course Number | Course Name | Prerequisite | Credit Hours |
|---------------|--|--------------|--------------|
| AC 110 | Payroll Accounting | AC 107 | 3.00 |
| AC 212 | Taxation I | AC 216 | 3.00 |
| AC 216 | Accounting II | AC 107 | 3.00 |
| AC 221* | Taxation II | AC 212 | 3.00 |
| AC 306 | Managerial Cost Accounting | AC 216 | 3.00 |
| AC 313 | Intermediate Accounting I | AC 216 | 3.00 |
| AC 330 | Intermediate Accounting II | AC 313 | 3.00 |
| AC 335 | Computerized Accounting | AC 216 | 3.00 |
| AC 413 | Advanced Financial Accounting I | AC 330 | 3.00 |
| AC 416 | Governmental and Non-profit Accounting | AC 330 | 3.00 |
| AC 418 | Auditing | AC 330 | 3.00 |
| AC 426 | Advanced Financial Accounting II | AC 413 | 3.00 |
| BU 310 | Business Law II | BU 206 | 3.00 |
| BU 421 | Operations Management | AC 216 | 3.00 |

OPEN ELECTIVE COURSES

A minimum of 3.00 semester credit hours of open electives is required.

* Students in the state of Alabama must complete 3.00 additional semester credit hours in a special-topics course in advanced auditing and 3.00 semester credit hours in a special-topics course in advanced taxation. AC 221 Taxation II satisfies the advanced taxation requirement. Students in the state of Alabama must take AC 435 Advanced Auditing to satisfy the advanced auditing requirement.

REQUIRED CAPSTONE OR INTERNSHIP

3.00 semester credit hours are required.

| Course Number | Course Name | Prerequisite | Credit Hours |
|---------------|------------------|---------------------------|--------------|
| BU 491 | Capstone Project | Final semester | 3.00 |
| BU 495 | Internship | Final semester and PD 214 | 3.00 |

REQUIRED COURSES IN GENERAL EDUCATION

Students enrolled in this bachelor's degree must complete a minimum of 37.00 semester credit hours in general education distributed among the following disciplines. A minimum of 9.00 semester credit hours must be upper level (300- to 400-level courses). Refer to the General Education section of the catalog for Herzing University courses that would satisfy these requirements. *

1.00 Semester Credit Hour in Information Literacy

6.00 Semester Credit Hours in English Composition or Literature

3.00 Semester Credit Hours in Speech

4.00 Semester Credit Hours in Computer Applications ♦

7.00 Semester Credit Hours in Mathematics (College Algebra or Above)

- 4.00 Semester Credit Hours of Natural Science With a Lab Component
- 3.00 Semester Credit Hours in Social or Behavioral Science
- 3.00 Semester Credit Hours in Humanities With a Critical Thinking Focus ** ♦
- 3.00 Semester Credit Hours in Cultural Diversity
- 3.00 Semester Credit Hours of General Education Electives ♦ ■

- * Transfer students may transfer courses that are within 1.00 semester credit hour of the courses listed above to meet these discipline requirements. Any resulting deficiency in the total of 37.00 semester credit hours required in general education may be made up with general education electives from any of the listed disciplines.
- ** A course with a critical thinking focus would be a course that addresses the theories and application of critical analysis with an emphasis on developing sequential reasoning skills. Examples may be courses in critical thinking, philosophy, science, or logic.
- ♦ The state of Minnesota requires a minimum of 30.00 semester credit hours of general education for bachelor's degrees, not counting computer applications. However, all Herzing University students in the BSA program must complete a minimum of 37.00 semester credit hours in general education, including computer applications, to complete the requirement for graduation from this bachelor's degree program. Minnesota students must complete at least 4.00 semester credit hours of general education in the humanities.
- Students must take HU 210 Ethics, Values, and Professional Responsibility as a general education elective to satisfy a requirement for the CPA exam.

PERSONAL AND PROFESSIONAL DEVELOPMENT COURSES

2.00 semester credit hours are required. Students taking the BU 495 Internship must also take PD 214.

| Course Number | Course Name | Prerequisite | Credit Hours |
|---------------|--|--------------|--------------|
| PD 121 | Professional Development I | None | 1.00 |
| PD 202 | Professional Development II | None | 1.00 |
| PD 214 | AS/AAS/BS/Diploma Internship Preparation | None | 0.00 |

For more information about our graduation rates, the median debt of students who completed the program, and other important information, please visit our website at <http://www.herzing.edu/academics/accounting>