

## Official Program Outline



**HERZING**  
— UNIVERSITY —

### Bachelor of Science in Accounting

#### Program Description

The Bachelor of Science in Accounting program prepares students for success in today's data-driven financial landscape. The curriculum emphasizes core competencies in financial reporting, auditing, taxation, and managerial accounting, while integrating ethical decision-making and strategic analysis. Students will gain hands-on experience with industry-standard tools and emerging technologies, including artificial intelligence (AI) applications in accounting and data analytics. This forward-thinking approach equips graduates to navigate complex financial environments and adapt to evolving industry demands. Graduates are well-prepared for careers in public accounting, corporate finance, government, and nonprofit sectors, and for pursuing professional certifications in accounting.

Coursework in this program provides a foundation for select industry certifications. These certifications enhance employment opportunities but are not a state specific requirement.

#### Program Outcomes

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

1. Apply accounting principles and standards to analyze and interpret financial statements for diverse organizational contexts.
2. Apply accounting technology, including AI-driven tools, to support financial decision-making and reporting.
3. Evaluate ethical issues and professional standards in accounting to ensure integrity and compliance.
4. Communicate financial information effectively to stakeholders.
5. Analyze financial data to support strategic planning, budgeting, and performance evaluation.
6. Integrate knowledge of accounting concepts, including taxation, auditing and assurance, non-profit, and managerial accounting, to solve business problems.

#### Program Content

A minimum of 120.00 semester credit hours is required for graduation.

#### Required Courses

All courses, 66.00 semester credit hours, are required.

Course Number and Name	Prerequisites/Corequisites	Semester Credit Hours
AC 231 Financial Management	AC 236	3.00
AC 236 Managerial Accounting	EC 101	3.00
AC 311 Intermediate Accounting	AC 236	3.00
AC 405 Advanced Accounting	AC 311	3.00
AC 407 Personal Taxation	AC 236	3.00
AC 408 Corporate and Partnership Taxation	AC 236	3.00
AC 416 Governmental and Non-Profit Accounting	AC 236	3.00

Course Number and Name	Prerequisites/Corequisites	Semester Credit Hours
AC 417 Auditing and Assurance	AC 236	3.00
BU 106 Introduction to Business	None	3.00
BU 217 Business Ethics and the Legal Environment	BU 106	3.00
BU 231 Global Business Environment	None	3.00
BU 242 Creating Customer Value in the Digital Age	None	3.00
BU 245 Business Communication	None	3.00
BU 321 Business Statistics	None	3.00
BU 331 Managing Information Systems	None	3.00
BU 345 Project Management or BU 631 Project Management for Business Leaders	None	3.00
BU 351 Introduction to Business Analytics or BU 683 Foundations of Business Analytics for Leaders	None	3.00
BU 380 Strategic Leadership or BU 531 Strategic and Risk Management for Business Success	None	3.00
BU 423 Entrepreneurial Strategy	None	3.00
BU 427 Change Management	None	3.00
EC 101 Principles of Economics or BU 520 Integrated Economics and Decision-Making	None	3.00
HR 321 Human Capital in Organizations or BU 525 Strategic Human Capital	None	3.00

### Open Elective Courses

A minimum of 12.00 semester credit hours is required. Eligible students can take approved dual credit graduate level courses to complete a portion of the open electives requirement.

### Dual Credit Courses

Eligible students can replace up to 12.00 semester credit hours of the core program requirements with approved dual credit graduate level coursework. A total of 12.00 graduate semester credit hours can be taken throughout the student's program.

Graduate Program	Applicable Dual Credit Courses
Master of Business Administration Master of Business Administration in Healthcare Management Master of Business Administration in Project Management	BU 520 Integrated Economics and Decision-Making BU 525 Strategic Human Capital BU 531 Strategic and Risk Management for Business Success BU 631 Project Management for Business Leaders
Master of Business Administration in Business Analytics	Choose 4: BU 520 Integrated Economics and Decision-Making BU 525 Strategic Human Capital BU 531 Strategic and Risk Management for Business Success BU 631 Project Management for Business Leaders BU 683 Foundations of Business Analytics for Leaders
Master of Science in Business Analytics	BU 683 Foundations of Business Analytics for Leaders

### Required Capstone or Internship

4.00 semester credit hours are required.

Course Number and Name	Prerequisites/Corequisites	Semester Credit Hours
BU 490 Capstone Project	Final Semester.	4.00
BU 494* Internship	Final Semester.	4.00

\* Online students in some states may not be allowed to take this internship due to state restrictions.

### Required Courses in General Education

Students enrolled in this bachelor's degree must complete a minimum of 36.00 semester credit hours in general education distributed among the following disciplines. Refer to the General Education section of the catalog for specific information about courses within each discipline. Courses transferred from other accredited colleges may also be used to meet these requirements.

- EN 104 English Composition I, Semester Credit Hours: 3.00
- EN 111 Information Literacy, Semester Credit Hours: 3.00
- EN 116 Speech, Semester Credit Hours: 3.00
- EN 304 English Composition II, Semester Credit Hours: 3.00
- HU 140 Cultural Diversity, Semester Credit Hours: 3.00
- HU 240 Introduction to Humanities, Semester Credit Hours: 3.00
- HU 340 Humanities and Contemporary Popular Culture, Semester Credit Hours: 3.00
- MA 109 College Algebra, Semester Credit Hours: 3.00
- MA 320 Statistics, Semester Credit Hours: 3.00
- SC 270 Environmental Literacy, Semester Credit Hours: 3.00
- PS 101 Psychology, Semester Credit Hours: 3.00
- SS 350 Social Issues and Technology, Semester Credit Hours: 3.00

### Personal and Professional Development Courses

All courses, 2.00 semester credit hours, are required.

Course Number and Name	Prerequisites/Corequisites	Semester Credit Hours
PD 121 Professional Development I	None	1.00
PD 202 Professional Development II	None	1.00

Distribution of Contact Hours by Course					
Course	Lecture Hours	Lab Hours	Internship Hours	Total Contact Hours	Credits
AC 231	45.00	0.00	0.00	45.00	3.00
AC 236	45.00	0.00	0.00	45.00	3.00
AC 311	45.00	0.00	0.00	45.00	3.00
AC 405	45.00	0.00	0.00	45.00	3.00
AC 407	45.00	0.00	0.00	45.00	3.00
AC 408	45.00	0.00	0.00	45.00	3.00
AC 416	45.00	0.00	0.00	45.00	3.00
AC 417	45.00	0.00	0.00	45.00	3.00
BU 106	45.00	0.00	0.00	45.00	3.00
BU 217	45.00	0.00	0.00	45.00	3.00
BU 231	45.00	0.00	0.00	45.00	3.00
BU 242	45.00	0.00	0.00	45.00	3.00
BU 245	45.00	0.00	0.00	45.00	3.00

BU 321	45.00	0.00	0.00	45.00	3.00
BU 331	45.00	0.00	0.00	45.00	3.00
BU 345	45.00	0.00	0.00	45.00	3.00
BU 351	45.00	0.00	0.00	45.00	3.00
BU 380	45.00	0.00	0.00	45.00	3.00
BU 423	45.00	0.00	0.00	45.00	3.00
BU 427	45.00	0.00	0.00	45.00	3.00
BU 490 (or BU 494*)	60.00	0.00	0.00	60.00	4.00
EC 101	45.00	0.00	0.00	45.00	3.00
HR 321	45.00	0.00	0.00	45.00	3.00
PD 121	15.00	0.00	0.00	15.00	1.00
PD 202	15.00	0.00	0.00	15.00	1.00
Electives	180.00	0.00	0.00	180.00	12.00
Gen Ed - Communications	180.00	0.00	0.00	180.00	12.00
Gen Ed – Humanities	135.00	0.00	0.00	135.00	9.00
Gen Ed – Mathematics	90.00	0.00	0.00	90.00	6.00
Gen Ed - Science	45.00	0.00	0.00	45.00	3.00
Gen Ed – Social and Behavioral Sciences	90.00	0.00	0.00	90.00	6.00
<b>Totals</b>	<b>1800.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1800.00</b>	<b>120.00</b>
*Totals with Internship BU 494 Internship: 0/0/180/180	1740.00	0.00	180.00	1920.00	120.00

#### New Courses

<b>AC 311 Intermediate Accounting</b>	This course provides an in-depth exploration of intermediate accounting concepts, equipping students with the knowledge and analytical skills to interpret, evaluate, and apply accounting principles across a range of critical areas. Students will analyze financial statements to assess organizational health, evaluate the recognition and measurement of cash, receivables, liabilities, and bonds, and apply inventory valuation methods for accurate reporting. The course also examines transactions involving property, plant, equipment, and intangible assets, while emphasizing the role of accounting information systems and artificial intelligence (AI) tools in supporting reliable financial reporting.
<b>AC 405 Advanced Accounting</b>	This advanced accounting course explores the complex financial reporting issues companies face under US Generally Accepted Accounting Principles (GAAP). Students will evaluate investment classifications and reporting requirements, analyze lease structures, and examine shareholders' equity transactions. The course delves into share-based compensation, post-retirement benefits, and accounting for changes and error corrections. Students will work hands-on with artificial intelligence (AI) tools to navigate the intricacies of derivatives valuation, hedging effectiveness testing, and other special transactions, while developing critical skills to validate, interpret, and explain AI-generated insights.
<b>AC 407 Personal Taxation</b>	This course introduces students to the fundamentals of personal taxation, focusing on the principles of tax law, income determination, and ethical tax practices. Students will examine the structure of the tax system, calculate gross income and allowable adjustments, and analyze the treatment of self-employment earnings, payroll taxes, property transactions, and capital gains. The course also explores taxation of rental income, royalties, and flow-through entities, as well as retirement income and Social Security. Students will develop the analytical and ethical skills needed for tax preparation and strategic tax planning.
<b>AC 408 Corporate and Partnership Taxation</b>	This course provides an in-depth exploration of corporate and partnership taxation, equipping students with the skills to navigate tax rules affecting business entities. Students will examine corporate and partnership income, deductions, and allocations, while also exploring the tax treatment of property transactions, distributions, dividends, and liquidations. The course highlights critical issues in mergers, acquisitions, reorganizations, and strategic tax planning,

	emphasizing compliance and ethical considerations. Students will gain the analytical tools necessary for tax reporting and informed decision-making in business taxation.
<b>AC 417 Auditing and Assurance</b>	This course provides an overview of auditing and assurance services, focusing on the principles, standards, and evolving practices that guide the profession. Students will explore the purpose, scope, and types of audit engagements, evaluate ethical responsibilities, and examine the frameworks that ensure audit quality. Students will develop skills in planning audits, assessing risk, evaluating internal controls, and applying evidence-gathering techniques. The course also covers reporting requirements, completion activities, and emerging issues such as data analytics, artificial intelligence (AI), and other technological advancements, preparing students for the dynamic future of auditing.
<b>BU 423 Entrepreneurial Strategy</b>	This course introduces students to the core principles and strategic frameworks essential for launching and sustaining successful entrepreneurial ventures. Students will explore the entrepreneurial mindset, opportunity identification, business model development, and strategic planning. Emphasis is placed on evaluating market potential, crafting a value proposition, securing resources, and formulating competitive strategies. Students will develop practical skills to navigate the challenges faced by startups and innovative enterprises.
<b>BU 427 Change Management</b>	This course explores the theories, models, and practical approaches to managing change within organizations. Students will examine the drivers of organizational change, resistance to change, and strategies for successful implementation. Emphasis is placed on understanding the human and strategic elements of change, including communication, leadership, stakeholder engagement, and organizational culture.