

BACHELOR OF SCIENCE IN ACCOUNTING (BSA)

(Please see the *Undergraduate Program Offerings by Campus* chart in the catalog for a list of Herzing campuses offering this program.)

PROGRAM DESCRIPTION

This 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, valuation, and the preparation of tax returns.

This Bachelor of Science in Accounting program at Herzing University does not fulfill all of the requirements for a graduate to take the Certified Public Accountant (CPA) exam or apply for licensure as a CPA in most states/jurisdictions. Most states/jurisdictions require a specific amount of study beyond a bachelor's degree (typically, a total of 150 semester credit hours, but this varies by jurisdiction) as well as several years of professional experience working in accounting to be eligible to apply for licensure. Some states (including, but not necessarily limited to, Texas) require the program to have a specific programmatic accreditation for graduates to apply for licensure as a CPA, which this program does not have at this time, and no representation has been made as to when or if such an accreditation will be obtained. Applicants interested in becoming a CPA should check with their state board of accountancy regarding CPA eligibility requirements prior to enrolling in any accounting program. Students planning to pursue certifications other than the CPA exam should also contact the respective certifying organization to confirm requirements for certification prior to enrolling in any accounting program.

PROGRAM OUTCOMES

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

1. Apply industry standard accounting principles and accounting based software to financial information
2. Demonstrate mastery of systems, industry standard spreadsheets, databases, and accounting
3. Articulate organizational, operational, ethical, legal and economic issues affecting the accounting industry
4. Apply analytical skills needed to solve financial problems
5. Articulate an understanding of the importance of a global business perspective
6. Demonstrate an understanding of the impact of the conversion from GAAP to IFRS.

POTENTIAL OCCUPATIONAL TITLES

Potential occupational titles for this program include, but are not limited to, accountant, auditor, budget analyst, credit analyst, financial examiner, tax examiner, collector, and revenue agent.

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	Prerequisites/Corequisites	Semester 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

Course Number	Course Name	Prerequisites/Corequisites	Semester Credit Hours
BU 302 or BU 600	Leadership and Organizational Behavior or Leadership and Organizational Behavior	BU 106 or BU 550	3.00
BU 327	Business Ethics	BU 206	3.00
BU 345	Project Management	None	3.00
BU 407 or BU 550	Quantitative Decision Making or Research and Decision Making	(MA 204 or MA 320) or None	3.00
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	Prerequisites/Corequisites	Semester 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	Prerequisites/Corequisites	Semester Credit Hours
BU 491	Capstone Project	Final semester	3.00
BU 495*	Internship	Final semester, PGPA of at least 2.50	3.00

* 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 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. *

- 4.00 Semester Credit Hours in Computer Applications ♦
- 3.00 Semester Credit Hours in Cultural Diversity
- 6.00 Semester Credit Hours in English Composition or Literature
- 3.00 Semester Credit Hours of General Education Electives ♦ ■
- 3.00 Semester Credit Hours in Humanities With a Critical Thinking Focus ** ♦
- 1.00 Semester Credit Hour in Information Literacy
- 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 Speech

* 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.

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