

# ACCOUNTING B.A.

## Program Learning Outcomes

- Communication:** Students will be able to organize thoughts and compose ideas to demonstrate articulate written, oral, listening, visual, and media skills for effective presentation to varying audiences
- Management and Teamwork:** Students will be able to work with others in diverse and cross-functional environments and manage and lead teams to achieve stated objectives
- Thinking (critical, strategic, creative) and problem solving:** Students will demonstrate excellence in critical thinking, problem-solving, analysis, and strategic planning so as to be able to link data, knowledge and insight to make sound strategic decisions on a timely basis
- Ethical Reasoning and Spiritual Formation:** Students will be able to engage in ethical reflection, evaluate ethical issues, and apply ethical principles and moral values in decision-making
- Decision Making:** Students will conduct research and apply analytical decision-making skills to identify structure and solve business problems
- Business Tools and Technology:** Students will exhibit technical expertise and demonstrate the use of information technology as a tactical and strategic resource for business professionals
- Demonstrate the skills necessary to complete the accounting cycle and reconcile accounts. Develop and analyze external financial statements and annual reports.
- Describe and demonstrate the skills necessary to complete the audit process to include, evidence and documentation, the impact of technology on the audit process, statistical & non-statistical sampling, and issuing an opinion based upon the evidence.
- Describe and demonstrate the understanding of federal income tax code.

## Requirements

Students working towards a degree in Accounting may select an optional concentration in *International Business, Management or Organizational Psychology*. Academic requirements for these optional concentrations can be found here (<https://catalog.vanguard.edu/pasbm/business/business-concentrations/>).

Code	Title	Units
	Core Curriculum Requirements ( <a href="https://catalog.vanguard.edu/interdisciplinary-offerings/core-curriculum/">https://catalog.vanguard.edu/interdisciplinary-offerings/core-curriculum/</a> ) <sup>1</sup>	50
	Business and Management Core Requirements	39
	Accounting Major Requirements	24
	General Electives	7
	<b>Total Units</b>	<b>120</b>

## Business and Management Traditional Undergraduate Core Requirements

Code	Title	Units
<b>Lower Division</b>		
ACCT-225	Principles of Financial Accounting	3
ACCT-226	Principles of Managerial Accounting	3
BUSN-125	Computer Applications	3
BUSN-215	Principles of Macroeconomics	3
BUSN-216	Principles of Microeconomics	3
MATH-265C	Intro to Statistical Methods <sup>2</sup>	3
MATH-116C	College Algebra	3
	or MATH-170C Precalculus	
COMM-273	Visual Technology	3
	or COMM-290 Intro to Interpersonal Communication	
	or COMM-333 Small Group Leadership	
<b>Upper Division</b>		
BUSN-316	Business Law	3
MNGT-325	Management Theory/Practice	3
FINC-335	Corporate Finance	3
MRKT-360	Principles of Marketing	3
BUSN-455C	Business Policy and Strategy (Capstone Course)	3
<b>Total Units</b>		<b>39</b>

## Accounting Major Requirements

In addition to the Business and Management Core Requirements for an Accounting Major, students must successfully complete the following courses:

Code	Title	Units
ACCT-324	Intermediate Accounting I	3
ACCT-325	Intermediate Accounting II	3
ACCT-320	Accounting Information Systems	3
ACCT-332	Cost Accounting	3
ACCT-427	Auditing	3
ACCT-442	Federal Taxation-Corporate	3
	Accounting Electives	6
<b>Total Units</b>		<b>24</b>

1  
Number of units required from the Core Curriculum not included in the major requirements below.

2  
Three of the 57 units count toward Core Curriculum

## Four Year Plan

**Disclaimer:** This sample Four Year Plan is provided as a guide for the recommended sequencing of courses. Vanguard University requires that students complete a minimum of 120 units of required course work as outlined on the Requirements tab in order to receive a Bachelor of Arts, Bachelor of Music, Bachelor of Science, or Bachelor of Science in Nursing degree. It is the student's responsibility to confirm with the department



the course rotation before enrolling in courses. If applicable, please note the footnotes at the bottom of the page for additional information related to courses listed in a particular year and term. Questions, contact the Department of Business.

**Study Abroad Participation:** Students interested in participating in the university's Study Abroad programs are encouraged to reach out to the Global Education and Outreach Office (studyabroad@vanguard.edu) for more information and collaboration in their academic course planning. Students using Education and Training Benefits through the U.S. Department of Veteran Affairs are encouraged to also reach out to the School Certifying Official for more information regarding how benefits can be applied.

Course	Title	Units
<b>Year 1 Term 1</b>		
CORE-100C	Cornerstone	1
BUSN-125	Computer Applications	3
ENGL-120C	Persuasive Writing	3
THEO-101C	Foundations of Christian Life	3
MATH-PLHDAC	Math Algebra Or Precalculus	3
SOC-PLHD2	Social Science Requirement	3
<b>Units</b>		<b>16</b>
<b>Year 1 Term 2</b>		
MATH-265C	Intro to Statistical Methods	3
KINE-148C	Lifetime Fitness and Wellness Lecture	3
ACCT-225	Principles of Financial Accounting	3
HIST-PLCR1	History Core Req (US Hist Or Democracy)	3
SOC-PLHD2	Social Science Requirement	3
<b>Units</b>		<b>15</b>
<b>Year 2 Term 1</b>		
BUSN-216	Principles of Microeconomics	3
ACCT-226	Principles of Managerial Accounting	3
ENGL-220C	Researched Writing	3
NT-101C	New Testament Survey	3
COMM-BUSPH	COMM Requirement Placeholder	3
<b>Units</b>		<b>15</b>
<b>Year 2 Term 2</b>		
BUSN-215	Principles of Macroeconomics	3
OT-201C	Old Testament Survey	3
HIST-PLCR2	History Core Requirement (World Civ)	3
ACCT-320	Accounting Information Systems	3
FINA-PLCR	Fine Arts Core Curriculum Requirement	3
<b>Units</b>		<b>15</b>
<b>Year 3 Term 1</b>		
ACCT-324	Intermediate Accounting I	3
ACCT-332	Cost Accounting	3
MNGT-325	Management Theory/Practice	3
MRKT-360	Principles of Marketing	3
FINC-335	Corporate Finance	3
<b>Units</b>		<b>15</b>
<b>Year 3 Term 2</b>		
ACCT-325	Intermediate Accounting II	3

THEO-300C	Developing a Christian World View	3
BUSN-316	Business Law	3
COMM-201C	Speech Composition and Presentation	3
NSCI-PLCR	Science Lec/Lab Requirement	4
<b>Units</b>		<b>16</b>
<b>Year 4 Term 1</b>		
ACCT-428	Advanced Accounting	3
ACCT-440	Federal Taxation-Individual	3
ENGL-230C	Literature and the Human Experience	3
ELCT-PLHD6	Electives 6 Units	6
<b>Units</b>		<b>15</b>
<b>Year 4 Term 2</b>		
ACCT-427	Auditing	3
ACCT-442	Federal Taxation-Corporate	3
BUSN-455C	Business Policy and Strategy	3
CHIS-400C	Christian Heritage	3
ELCT-PLHD1	Elective Course 1 Unit	1
<b>Units</b>		<b>13</b>
<b>Total Units</b>		<b>120</b>

**Notes:**

- All accounting classes must be taken in the order above, as each is a pre-requisite for the next, and only offered in the semesters indicated here.
- CPA track students must take 18 units every semester, and 6 units of summer school to reach the 150 units needed for the CPA exam.
- THEO-300C Developing a Christian World View can only be taken after completion of at least 60 units. CHIS-400C Christian Heritage can only be taken after completion of at least 90 units.