

# Bachelor of Accounting (BAcc)



## OVERVIEW

The AIU® Bachelor of Accounting (BAcc) degree program is designed to help students attain knowledge and skills that could help them pursue opportunities in the accounting field. The program culminates in a capstone experience from an accounting-practice perspective. Core competencies in technology, critical thinking and communication are emphasized throughout the curriculum.

### CURRICULUM INCLUDES

In this specialized curriculum, students can have an opportunity to gain a broad overview of the accounting system and exposure to the subfields of micro- and macro-economics, cost accounting, managerial accounting, and accounting in finance and taxation.

Specialization courses are structured to assist students in the development of their goals as they can acquire focused knowledge and skills common to accounting professionals in today's business world. For example:

**Professional Accounting:** students can be introduced to the accounting profession including the institutional, legal and regulatory framework of accounting, the role of accounting associations and institutes, traditions, and availability of diverse career options.

**Introduction to Risk Management:** students can have an opportunity to examine uncertainties of outcome resulting from the financial market and the strategies that enable an organization to manage the risk associated with it.

**Auditing:** students can explore concepts of auditing, outlining the standards and practices of today's auditors, and students may learn to perform the Integrated Audit with a necessary understanding of enterprise risk management and professional judgment.

### WE CAN HELP YOU

- Prepare required financial statements according to Generally Accepted Accounting Principles (GAAP)
- Demonstrate the importance of the moral standards embodied in the code of ethics of the accounting profession and recognize, understand and manage potential ethical and legal conflicts in accounting and business
- Distinguish between financial, managerial, cost and tax accounting principles and practices and identify the appropriate information to be used in managerial decision-making
- Differentiate between the accounting principles used for federal income taxation of both individuals and business, and evaluate the impact of those differences on financial statements and managerial decision-making
- Formulate and communicate the relevant accounting issues in the Sarbanes-Oxley area and demonstrate ability to communicate effectively in business situations
- Design and manage a complete set of accounts for a small to moderate-sized organization
- Analyze the implications of technology and the Internet on today's businesses

\* Not all credits are eligible to transfer. See the University Catalog for transfer credit policies.

## COURSEWORK

## OUTCOMES

## WHY AIU?

AIU offers a streamlined, real-world curriculum and flexibility designed to help you schedule school around your life, not the other way around. Along with industry-relevant undergraduate and graduate degrees, our industry-focused specializations allow in-depth study of the field.

To accommodate busy lives, we offer full- and part-time program options and transfer-in credit\* for eligible college, work and military experience, which could cut down on the time it takes to earn a degree.



**AIU's Business Administration** degree programs with all their specializations are programmatically accredited by the Accreditation Council for Business Schools and Programs (ACBSP).



[AIUniv.edu](http://AIUniv.edu)

# Bachelor of Accounting (BAcc)

The AIU Bachelor of Accounting (BAcc) degree program combines the required general education courses that can provide a liberal-arts foundation with a coherent business core and specialized courses that can help students learn the knowledge, skills, and ability so they could pursue opportunities in the accounting field.

## FOCUS ON YOUR SPECIFIC AREA OF INTEREST

By studying fundamental and specialized topics in accounting, AIU can give you an opportunity to focus your interests on the acquisition of industry-specific knowledge and skills that can be common to many of today's accounting professionals.

## A CURRICULUM TAUGHT BY EXPERIENCED PROFESSIONALS

In addition to a quality curriculum based on industry-relevant standards, AIU's Bachelor of Accounting curriculum is taught by instructors, many of whom are an experienced team of

professionals, many with industry experience, who can bring a range of knowledge and perspectives into their classrooms. This can give you an opportunity to learn from individuals willing to share their understanding of the qualities and skills sought in today's competitive marketplace.

## THE ACCREDITATION COUNCIL FOR BUSINESS SCHOOLS AND PROGRAMS (ACBSP)

The ACBSP accreditation means that AIU's Business Administration programs meet the rigorous standards of this leading accreditation association. It helps ensure that what we teach is industry-current and industry-relevant in today's business environment and can make your degree more meaningful in the marketplace.



### GENERAL EDUCATION COURSES

ECON220	Microeconomics	4.5
ECON224	Macroeconomics	4.5
ENGL106	English Composition I	4.5
ENGL107	English Composition II	4.5
MATH125	General College Mathematics	4.5
UNIV103	Academic and Professional Success	4.5
UNIV106	Technology and Information Literacy	4.5
UNIV109	Interpersonal Communication	4.5
	Humanities (2 courses)	9
	Natural Sciences (2 courses)	9
	General Education Elective (1 course)	4.5

**Total General Education Requirements 58.5**

### GENERAL ELECTIVES

A combination of any 8 undergraduate courses

**Total General Elective Requirements 36**

### CORE COURSES

ACCT205	Principles of Accounting I	4.5
ACCT310	Managerial Accounting	4.5
ACCT311	Principles of Financial Accounting	4.5
ACCT315	Intermediate Accounting I	4.5

### CORE COURSES (CONTINUED)

ACCT320	Intermediate Accounting II	4.5
BUSN105	Introduction to Business	4.5
BUSN150	Legal and Ethical Environment of Business	4.5
BUSN311	Quantitative Methods and Analysis	4.5
FINA310	Financial Management	4.5
MKTG205	Principles of Marketing	4.5

**Total Core Requirements 45**

### ACCOUNTING SPECIALIZATION COURSES

ACCT420	Cost Accounting	4.5
ACCT430	Taxation	4.5
ACCT435	Auditing	4.5
ACCT440	Accounting Information Systems	4.5
ACCT445	Government/Institutional Accounting	4.5
ACCT450	Business and Professional Ethics for Accountants	4.5
ACCT460	Professional Accounting	4.5
ACCT499	Program Capstone	4.5
FINA412	Risk Management	4.5

**Total Specialization Requirements 40.5**

**Total Bachelors Degree Requirements 180**

For important information about the educational debt, earnings, and completion rates of students who attended these programs, go to [www.aiuniv.edu/disclosures](http://www.aiuniv.edu/disclosures). AIU cannot guarantee employment or salary. Not all programs are available to residents of all states. 1294612 3/18

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