

# ACCOUNTING, B.S.

## Mission

The mission of the Crowell School of Business is to equip students to develop a biblical worldview so as to see business as ministry:

- To prepare students for excellence in leadership in their career.
- To be strong in mind and character, and be able to articulate faith and vocational integration so that they will make an impact for God in this time and place.
- To develop a student's God-given talents and pursue excellence by maintaining high expectations and proficiency in their unique field of interest.

## Degree Program

A Bachelor of Science in Accounting (<https://www.biola.edu/degrees/u/accounting-bs/>) is offered upon the completion of the University baccalaureate requirements. The Accounting major requires 60 credits, 24 of which must be upper-division. With advisor approval, students can complete both the B.S. in Accounting along with an Master of Professional Accountancy (MPAcc) (<http://catalog.biola.edu/csb/mpacc/>) within 3.5 + 1 years.

## Learning Outcomes

### Program Learning Outcomes

Upon completion of the Bachelor of Science in Accounting, students will be able to:

1. Technical Knowledge: demonstrate technical proficiency in the accounting discipline, including the use of technical accounting knowledge to help solve problems and make decisions (ULO 1, 2).
2. Critical Thinking: demonstrate the ability to identify, analyze, and evaluate alternative solutions to a wide range of business problems by presenting reliable, valid, and logical arguments that drive innovation (ULO 1, 2).
3. Technology and Analytical: demonstrate their understanding of the role digital technologies play in the success of organizations and will demonstrate proficiency in the use of digital technologies by solving accounting and business problems using those technologies (ULO 2, 3).
4. Communication: apply effective communication, research, and technological skills to accounting and business situations, write professional business documents, work effectively in teams, and prepare and deliver effective oral presentations (ULO 3).
5. Spiritual: articulate their knowledge of biblical principles and their application to integrity, humility, and ethical business behavior (ULO 1,2,3).

Each Program Learning Outcome (PLO) listed above references at least one of the University Learning Outcomes (ULO 1, 2, 3), which may be found in the General Information section (<http://catalog.biola.edu/general-information/#UniversityLearningOutcomes>) of this catalog.

## Admission Requirements

### Admission Requirements

Admission into Biola University does not guarantee admission as an Accounting major in the Crowell School of Business, nor permission to

enroll in upper-division business administration courses (Intermediate Accounting excepted). Prior to formal admission, students shall continue to be advised as pre-business majors. The following requirements must be observed:

1. Complete, with a minimum of a C (2.0) grade in each of the following courses (totaling 18 semester hours), or the equivalent; with a cumulative grade point average of 2.50: BUSN 201 or BUSN 202, BUSN 211, BUSN 212 and BUSN 240; ENGL 100 or ENGL 112; MATH 190 or MATH 210.
2. Accomplish an overall cumulative GPA of 2.50 in all college level course work completed at the time of formal application to the Crowell School of Business.
3. Complete all portions of the application for admission to the Crowell School of Business. The application should be filed the semester in which the student is in progress of completing the prerequisite course requirements.
4. Meet approval of the academic advisor of the Crowell School of Business. The process may require an interview.

## Program Requirements

### Integration Seminar Requirement

Accounting majors will be required to fulfill their Biblical Studies Integration Seminar requirement by completing the specific integration seminar BBST 4657 Integration Seminar: Organizational Ethics.

### Writing Competency Requirement

Accounting majors will meet the Writing Competency Requirement by receiving a grade of C+ or higher in ENGL 3132 Writing in the Disciplines for Business. Students not receiving a grade of C+ or better will be required to retake the course.

## Curriculum Requirements

Code	Title	Credits
Accounting majors meet the Core Curriculum requirement of 9 credits in integration seminar, mathematics, and ENGL 313 within the major. The foreign language requirement is met by two years of high school study in the same language or four credits of college foreign language. COMM 281, PHIL 215, and PSYC 200 are recommended for accounting majors.		
<b>Program Courses</b>		
BUSN 201	Principles of Macroeconomics	3
BUSN 202	Principles of Microeconomics	3
BUSN 211	Principles of Accounting I	3
BUSN 212	Principles of Accounting II	3
BUSN 230 or BUSN 231	Introduction to Marketing Introduction to Marketing: Practical Application	3
BUSN 240	Principles of Management	3
BUSN 311	Intermediate Accounting I	3
BUSN 312	Intermediate Accounting II	3
BUSN 313	Cost Accounting	3
BUSN 316	Federal Income Tax for Partnerships, Corporations and Estates	3
BUSN 317	Accounting Information Systems	3

BUSN 347	Global Business Environment	3
BUSN 361	Business Law	3
BUSN 370	Business Finance	3
BUSN 411	Advanced Accounting <sup>1</sup>	3
BUSN 412	Auditing <sup>1</sup>	3
BUSN 470	Strategic Management	3
BBST 4657	Integration Seminar: Organizational Ethics <sup>2</sup>	3
ENGL 3132	Writing in the Disciplines for Business <sup>3</sup>	3
MATH 190 or MATH 210	Business Statistics <sup>4</sup> Introduction to Probability and Statistics	3
<b>Program Course Requirements: 60 credits</b>		
<b>Core Curriculum Requirements <sup>5</sup></b>		<b>54-58</b>
<b>General Electives</b>		<b>2-6</b>
<b>Total Credits</b>		<b>120</b>

<sup>1</sup> With Department approval, BUSN 411 and/or BUSN 412 may be substituted with BUSN 413, BUSN 414, BUSN 415, or BUSN 417. Please see the Department for advising.

<sup>2</sup> Fulfills the BBST 465 Biblical and Theological Studies Integration Seminar requirement.

<sup>3</sup> Fulfills the ENGL 313 Core Curriculum requirement.  
If students have already fulfilled the ENGL 313 Core Curriculum requirement prior to becoming an Accounting major, non-Business sections of ENGL 313 may fulfill this requirement.

<sup>4</sup> Fulfills the Mathematics Core Curriculum requirement.

<sup>5</sup> See Core Curriculum Program section (<http://catalog.biola.edu/general-information/undergraduate-core-curriculum-program/>) for details.

## Course Sequence

**NOTE:** The course sequence table is designed by the major department and is one way that the classes will work out properly in sequence for your major. However, there are alternative or flexible ways to rotate some of the classes within the same year/level and sometimes between year levels. Please contact your major department advisor to discuss flexible alternatives in scheduling the sequence of your classes.

Taking coursework during the summer session may also be an option to accelerate your degree path.

See Core Curriculum Program section (<http://catalog.biola.edu/general-information/undergraduate-core-curriculum-program/>) for a list of approved Core Curriculum courses.

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- **Accounting, B.S. & MPAcc (3.5 + 1 Program) (p. 2)**

## Accounting, B.S. (ACCT)

First Year		
Fall	Credits Spring	Credits
BBST 103 or 165	3 BBST 103 or 165	3
BUSN 211	3 BUSN 212	3
BUSN 240	3 COMM 281 (recommended Communication Core Curriculum)	3
MATH 190 or 210 (fulfills Math Core Curriculum requirement)	3 HIST 200, 201, or POSC 225	3

ENGL 100 or 112	3 KNES 107	1
GNST 102	1 Foreign Language (see Core Curriculum)	4
		<b>16</b>
		<b>17</b>

Second Year		
Fall	Credits Spring	Credits
BBST 209 or 210	3 BBST 209 or 210	3
BUSN 201	3 BUSN 202	3
BUSN 311	3 BUSN 230 or 231	3
Fine Arts (see Core Curriculum)	3 BUSN 312	3
Science (see Core Curriculum)	3	
		<b>15</b>
		<b>12</b>

Third Year		
Fall	Credits Spring	Credits
BBST 251	3 BBST 354	3
BBST 300/400 Bible Elective	3 BUSN 317	3
BUSN 313	3 BUSN 370	3
BUSN 316	3 ENGL 3132 (fulfills ENGL 313 Core Curriculum requirement)	3
BUSN 361	3 PSYC 200 (recommended Behavioral Science Core Curriculum)	3
Writing Competency Requirement	KNES Activity (see Core Curriculum)	1

Graduation Application due in Registrar's Office

		<b>15</b>	<b>16</b>
Fourth Year			
Fall	Credits Spring	Credits	
BBST 300/400 Bible Elective	3 BBST 4657 (fulfills BBST 465 Integration Seminar requirement)	3	
BBST 365	3 BUSN 347	3	
BUSN 411 (or approved elective)	3 BUSN 412 (or approved elective)	3	
PHIL 215 (recommended Philosophy Core Curriculum)	3 BUSN 470	3	
Literature (see Core Curriculum)	3 General Elective	2	
		<b>15</b>	<b>14</b>

**Total Credits 120**

## Accounting, B.S. & MPAcc (3.5 + 1 Program)

First Year		
Fall	Credits Spring	Credits
BBST 103 or 165	3 BBST 103 or 165	3
BUSN 211	3 BUSN 212	3
BUSN 240	3 COMM 281 (recommended Communication Core Curriculum)	3
MATH 190 or 210 (fulfills Math Core Curriculum requirement)	3 Foreign Language (see Core Curriculum)	4
ENGL 100 or 112	3 HIST 200, 201, or POSC 225	3
GNST 102	1 KNES 107	1
		<b>16</b>
		<b>17</b>

**Total Credits 33**

Second Year		
Fall	Credits Spring	Credits
BBST 209 or 210	3 BBST 209 or 210	3
BUSN 201	3 BUSN 202	3
BUSN 311	3 BUSN 230 or 231	3
Fine Arts (see Core Curriculum)	3 BUSN 312	3
PHIL 215 (recommended Philosophy Core Curriculum)	3 KNES Activity (see Core Curriculum)	1

Science (see Core Curriculum)	3 PSYC 200 (recommended Behavioral Science Core Curriculum)	3
	General Elective	2
	<b>18</b>	<b>18</b>

Total Credits 36

## Third Year

Fall	Credits Spring	Credits
BBST 365	3 BBST 300/400 Bible Elective	3
BBST 251	3 BBST 354	3
BUSN 313	3 BUSN 317	3
BUSN 316	3 BUSN 361	3
BUSN 347	3 BUSN 412 (or approved elective)	3
BUSN 370	3 ENGL 3132 (fulfills ENGL 313 Core Curriculum requirement)	3
Writing Competency Requirement (completed in BUSN 301)		
	<b>18</b>	<b>18</b>

Total Credits 36

## Fourth Year

Fall	Credits Spring	Credits Summer	Credits
BBST 300/400 Bible Elective	3 First Semester of MPAcc	TTTH 630 (or other approved Talbot course)	3
BBST 4657 (fulfills BBST 465 Integration Seminar requirement)	3 MPAC 621	3	
BUSN 411 (or approved elective)	3 MPAC 626	3	
BUSN 470	3 MPAC 634	3	
Literature (see Core Curriculum)	3 MPAC 641	3	
Graduate with B.S. Accounting	Specialization Course <sup>1</sup>	3	
	<b>15</b>	<b>15</b>	<b>3</b>

Total Credits 33

## Fifth Year

Fall	Credits
Second Semester of MPAcc	
MPAC 603	3
MPAC 614	3
MPAC 615 (required for Tax Compliance & Planning Specialization only)	3
MPAC 629	3
MPAC Specialization Elective(s) <sup>2, 3</sup>	3-6
Graduate with MPAcc	
	<b>15-18</b>

Total Credits 15-18

<sup>1</sup> Business Analysis and Reporting (MPBR) students are required to take MPAC 642. Tax Compliance and Planning (MPTC) students are required to take MPAC 644.

<sup>2</sup> Business Analysis and Reporting (MPBR) students are required to take two electives. Tax Compliance and Planning (MPTC) students are required to take one elective. See list in Catalog.

<sup>3</sup> Internship can replace one 3 credit elective.

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Taking coursework during the summer session may also be an option to accelerate your degree path.

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## Accounting, B.S.

First Year	Credits Spring	Credits
Fall		
HNRS 101	4 HNRS 105	4
HNRS 102	4 HNRS 106	4
BUSN 211	3 BUSN 212	3
BUSN 240	3 Foreign Language (see Core Curriculum)	4
GNST 102	1	
	<b>15</b>	<b>15</b>

Second Year	Credits Spring	Credits
Fall		
HNRS 210	4 HNRS 230	4
HNRS 215	4 HNRS 231	4
MATH 190 or 210 (fulfills Math Core Curriculum requirement)	3 BUSN 202	3
BUSN 201	3 BUSN 312	3
BUSN 311	3 *Apply to CSB	
	<b>17</b>	<b>14</b>

Third Year	Credits Spring	Credits
Fall		
HNRS 324	4 HNRS 337	4
HNRS 326	2 HNRS 339	2
KNES 107	1 BUSN 317	3
BUSN 230 or 231	3 BUSN 361	3
BUSN 316	3 BUSN 370	3
	Science (see Core Curriculum)	3
	<b>13</b>	<b>18</b>

Fourth Year	Credits Spring	Credits
Fall		
HNRS 443	4 HNRS 458	4
BUSN 313	3 BBST 4657 (fulfills BBST 465 Integration Seminar requirement)	3
BUSN 347	3 BUSN 412 (or approved elective)	3
BUSN 411 (or approved elective)	3 BUSN 470	3
ENGL 3132 (fulfills ENGL 313 Core Curriculum requirement)	3 KNES Activity (see Core Curriculum)	1
	<b>16</b>	<b>14</b>

Total Credits 122

Note: If Foreign Language is waived, students must still meet the 120 credit minimum.