

# 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 is offered upon the completion of the University baccalaureate requirements. The Accounting major requires 51 credits, 24 of which must be upper-division.

## 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 (<http://catalog.biola.edu/general-information/>) section of this catalog.

## 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 15 semester hours), or the equivalent; with a cumulative grade point average of 2.50: BUSN 201 or BUSN 202, BUSN 211, and BUSN 212; ENGL 100 or ENGL 112; MATH 190.
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.
5. Accounting majors will be required to fulfill their Biblical Studies Integration Seminar requirement by taking one of the sections of BBST 465 Integration Seminar: Organizational Ethics.

## Curriculum Requirements

Code	Title	Credits
<b>Program-Specific Core Curriculum Courses</b>		
The Core Curriculum requirement for a foreign language for those following a business administration major may be met by two years of high school language or the first four credits of a college language. PHIL 215, COMM 281 and PSYC 200 are recommended for all business majors. The following courses are required to fulfill the Core Curriculum requirement for Math and Writing Competency:		
MATH 190	Business Statistics	
ENGL 313	Writing in the Disciplines	
Accounting majors must fulfill their Biblical Studies integration seminar requirement by taking one of the sections of BBST 465 Integration Seminar: Organizational Ethics.		
<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	Introduction to Marketing	3
or BUSN 231	Introduction to Marketing: Practical Application	
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	3

BUSN 412	Auditing	3
BUSN 470	Strategic Management	3
Total Credits		51

## 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-requirements-policies/#text>) for a list of approved Core Curriculum courses.

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

### 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
MATH 190 (required)	3 Foreign Language (see Core Curriculum)	4
ENGL 100 or 112	3 KNES 107	1
Fine Arts (see Core Curriculum)	3 HIST 200, 201, or POSC 225	3
GNST 102	1	
		14
Total Credits 30		

Second Year		
Fall	Credits Spring	Credits
BBST 209 or 210	3 BBST 209 or 210	3
BUSN 201	3 BUSN 202	3
BUSN 240	3 BUSN 230 or 231	3
BUSN 311	3 BUSN 312	3
Science (see Core Curriculum)	3 Behavioral Science (see Core Curriculum)	3
Philosophy (see Core Curriculum)	3 General Elective	2
	KNES 101, 110, 130, 140, or 150	1
		18
Total Credits 36		

Third Year		
Fall	Credits Spring	Credits
BBST 251	3 BBST 354	3
BBST 306, 316, or 326	3 BUSN 317	3
BUSN 313	3 BUSN 370	3
BUSN 316	3 PSYC 200 (recommended Beh Sci Core Curr)	3
BUSN 361	3 ENGL 313	3
Writing Competency Requirement	KNES Activity (see Core Curriculum)	1

		Graduation Petition due in Registrar's Office	
		15	16
Total Credits 31			

Fourth Year		
Fall	Credits Spring	Credits
BBST 300/400 Bible Elective	3 BBST 465 (Organizational Ethics - required)	3
BBST 365	3 BUSN 347	3
BUSN 411	3 BUSN 412	3
PHIL 215 (recommended Phil Core Curr)	3 BUSN 470	3
Literature (see Core Curriculum)	3 General Elective	2
		14
Total Credits 29		

### 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
MATH 190 (required)	3 Foreign Language (see Core Curriculum)	4
ENGL 100 or 112	3 HIST 200, 201, or POSC 225	3
Fine Arts (see Core Curriculum)	3 KNES 107	1
GNST 102	1 Communication (see Core Curriculum)	3
		17
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 240	3 BUSN 230 or 231	3
BUSN 311	3 BUSN 312	3
Science (see Core Curriculum)	3 Behavioral Science (see Core Curriculum)	3
Philosophy (see Core Curriculum)	3 General Elective	2
	KNES 101, 110, 130, 140, or 150	1
		18
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 370	3 BUSN 412	3
BUSN Elective	3 ENGL 313	3

Writing Competency  
Requirement  
(completed in BUSN  
301)

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18	18
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Total Credits 36

**Fourth Year**

Fall	Credits Spring	Credits
BBST 465	3 First Semester of MPAcc	
BBST 306, 316, or 326	3 MPAC 621	3
BUSN 411	3 MPAC 626	3
BUSN 470	3 MPAC 632	3
Literature (see Core Curriculum)	3 MPAC 634	3
Graduate with B.S. Accounting	MPAC 641	3
	15	15

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Total Credits 30

**Fifth Year**

Fall	Credits
Second Semester of MPAcc	
MPAC 603	3
MPAC 614	3
MPAC 629	3
MPAC Elective	3
MPAC Elective (or summer internship)	3
Graduate with MPAcc	
	15

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Total Credits 15