

# BS in Business: Accounting

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70 units

The accounting major (<https://www.apu.edu/business/programs/accounting-major/>) surveys the principles, theories, and concepts of the accounting profession while providing an intense review of the economic, quantitative, and managerial aspects of business. Its practical component leads to work assignments in international, national, and local certified public accountant (CPA) firms in students' junior and senior years. The combination of classroom theory and real-world experience also prepares candidates for the CPA examination administered by the various state boards of accountancy in the United States.

## Highlights

- CPA exam pass rates in the top 20% of California universities.
- Scholarships allow students to earn a Christian accounting education at a state school price.
- Specialized credentials, such as Enrolled Agent and Certified Internal Systems Analyst, are now available.
- Graduates are placed with every major accounting firm in the U.S., from Big Four to national and regional firms.
- Students are able to earn a Master of Professional Accountancy (MAcc) in one additional year.
- 100% of our MAcc students have paid professional internships.
- 100% job placement rate of our MAcc students in CPA firms by graduation.

## LP and Timothy Leung Scholarships

With gratitude to the Leung Endowment, students may qualify for scholarships over four years. Additionally, students have the option to participate in a fifth-year Master of Professional Accountancy.

## Specialized Credentials

Students have the opportunity to earn specialized credentials, such as the IRS Enrolled Agent (EA) and the Certified Information Systems Auditor (CISA), increasing their value to potential employers. Additionally, students have the options of joining the Accounting Honors Society and participating in the Volunteer Income Tax Assistance (VITA) program at APU. The VITA project equips students with hands-on experience as they provide income tax assistance to low-income taxpayers in the surrounding communities.

## Experiential and Applied Learning

In addition to VITA, the school offers numerous student clubs, honor societies, and study-away opportunities. Students participating in study-away opportunities engage with topics of globalization, trade, culture, and global management and leadership as they travel the world. Typically, study-away trips include visiting global and international organizations and learning from universities and business leaders around the world. [Student clubs provide the opportunity for students to build skills in leadership, management, decision making, and teamwork.](#)

## Internships and Job Placement

Accounting majors are invited to participate in the annual Meet the Firms night. This event, hosted by the Accounting Honor Society, boasts outstanding successes. Typically, 60 accounting professionals representing 20 public accounting firms meet with APU students, along with students visiting from other universities. All of the Big Four (EY, PwC, KPMG, and Deloitte), several major national firms (CLA, BDO) and specialty firms (CapinCrouse, Ron Blue), and many regional and local firms (KSJG) attend Meet the Firms.

Accounting majors obtain paid internships with public accounting firms or in professional accounting. Job placement for accounting students also remains strong, with most CPA-track students placed prior to graduation.

## Career Opportunities

Opportunities available to graduates include professional careers in accounting services, auditing, management advising services, and accounting departments in private firms and government bodies such as law enforcement agencies.

## Requirements

The accounting major comprises 70 units. Students must achieve an average GPA of 2.5 or higher in their major courses (this includes the Business Core).

Code	Title	Units
<b>Business Core Courses</b>		
ACCT 120	Principles of Accounting I	3

ACCT 121	Principles of Accounting II	3
BUSI 111	Business Statistics <sup>1</sup>	3
BUSI 240	Introduction to Information Systems and Business Applications	3
BUSI 244	Data Analytics, Spreadsheets, and Data Visualization	3
BUSI 296	Business Law	3
BUSI 370	International Business <sup>2</sup>	3
BUSI 495	Writing 3: Business Ethics <sup>3</sup>	3
ECON 200	Survey of Economics <sup>4</sup>	3
FIN 300	Business Finance for Managers	3
MGMT 210	Principles of Management <sup>5</sup>	3
MGMT 448	Organizational and Administrative Behavior <sup>6</sup>	3
MGMT 450	Strategic Management <sup>5</sup>	3
MKTG 260	Principles of Marketing <sup>2</sup>	3
<b>Accounting Courses</b>		
ACCT 320	Intermediate Accounting I <sup>F</sup>	3
ACCT 321	Intermediate Accounting II <sup>S</sup>	3
ACCT 325	Cost Accounting <sup>S</sup>	3
ACCT 331	Federal Taxes I <sup>F</sup>	3
ACCT 332	Federal Taxes II <sup>S</sup>	3
ACCT 333	Volunteer Income Tax Assistance (VITA)	1
ACCT 336	Advanced Accounting <sup>F</sup>	3
ACCT 426	Auditing Principles I <sup>F</sup>	3
ACCT 427	Auditing Principles II <sup>S</sup>	3
ACCT 525	Accounting Ethics	3
<b>Total Units</b>		<b>70</b>

- <sup>1</sup> Meets the General Education Quantitative Literacy requirement.  
<sup>2</sup> Meets the General Education Intercultural Competence requirement.  
<sup>3</sup> Meets General Education Writing 3 requirement.  
<sup>4</sup> Meets the General Education Social Sciences requirement.  
<sup>5</sup> Meets the General Education Integrative and Applied Learning requirement.  
<sup>6</sup> Meets the General Education Civic Knowledge and Engagement requirement.

F	Offered in Fall only
S	Offered in Spring only
F/S	Offered in both Fall and Spring terms
EF	Offered in Fall in even years
ES	Offered in Spring in even years
OF	Offered in Fall in odd years
OS	Offered in Spring in odd years

## Program Learning Outcomes

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Students who successfully complete this program shall be able to:

1. Demonstrate competency in multiple business disciplines.
2. Apply critical thinking to solve business problems.
3. Evaluate business decisions based on a Christian perspective.
4. Communicate ideas through professional channels.
5. Be contributing team members.
6. Identify cultural aspects of business in diverse environments.