



COLLEGE OF PROFESSIONAL STUDIES

BACHELOR OF SCIENCE IN ACCOUNTANCY

Learn the Crucial Business Skill of Financial Organization

Money makes the business world go around, and smart people are always needed to manage that money. Become one of the professionals who do just that by earning a Bachelor of Science in Accountancy from National University. This degree will prepare you for a wide range of accounting-related careers, including public and corporate accounting, internal auditing, and accounting for nonprofit organizations. Accountants are also needed at state and local government agencies, including the Internal Revenue Service, Defense Contract Audit Agency, FBI, and others. For students looking for other career options, National University offers a Bachelor of Science in Accountancy to Master of Business Administration Transition Program.

Program highlights:

- Entire program can be completed online
- Get hands-on experience in the latest information technologies and computerized accounting software for financial accounting and reporting
- Learn the accounting principles used to measure and report key accounting information
- Understand the ethical and legal concepts of accounting and tax-related issues
- Learn to prepare tax returns and reports for both individuals and businesses

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MAJOR IN ACCOUNTANCY

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The Major in Accountancy academically prepares students for a wide range of accounting-related careers, including public accounting, corporate accounting, internal audit, accounting in not-for-profit organizations, and job opportunities with state, local, and federal government agencies. The curriculum aligns with content specifications for various professional exams including CPA, CMA, and CIA. All students are advised to contact a full-time faculty member for a brief interview by phone or personal visit for the purpose of reviewing the student's career objectives.

Bachelor of Science in Accountancy to Master of Business Administration (BSACC/MBA) Transition Program

Students who are currently enrolled in the Bachelor of Science in Accountancy program, have at least a cumulative GPA of 3.0, and are within six courses of graduation may register for the BSACC/MBA transition program. Students in the BSACC/MBA transition program may take up to three MBA classes as electives during the BSACC. Students can select any three graduate-level accounting courses for which required course prerequisites (if any) have been met, or may select from the following MBA core courses: ECO 607, IBU 606, and MGT 605. Students must complete graduate-level coursework taken as part of the BSACC degree with a grade of B or better. This coursework, which counts as electives in the BSACC, will not transfer as graduate-level credit to National University or any other institution as it is part of an undergraduate degree program. Grades earned in graduate-level courses will be calculated as part of the student's undergraduate grade point average. Students must apply for and begin the MBA program within six months after completing their final BSACC course. The number of courses required to earn a MBA degree for transition program students is reduced from 14 to as few as 11 courses, depending on classes selected and grades earned. Students must complete their MBA program within four years, with no break exceeding 12 months.

Online Course Availability

All of the coursework in this program can be taken online. Most online courses offer one or two live voice/visual evening sessions per week, in which instructors orally explain important concepts, visually illustrate problem-solving techniques, and respond to student questions. These sessions are recorded so that students who are unable to attend at the scheduled time can play back the video recording at a convenient time.

Program Learning Outcomes

Upon successful completion of this program, students will be able to:

- Utilize current technologies for presenting and analyzing accounting information.
- Demonstrate mastery of a common body of accounting knowledge.
- Develop ethical sensitivity to accounting scenarios.
- Employ effective communication of accounting information.
- Research issues to support critical assessment of accounting information.
- Operate effectively in group settings to enhance student learning.

Degree Requirements

To receive a Bachelor of Science with a major in Accountancy, students must complete at least 180 quarter units as articulated below, 45 of which must be completed in residence at National University, 76.5 of which must be completed at the upper-division level, and a minimum 70.5 units of the University General Education requirements. In the absence of transfer credit, additional general electives may be necessary to satisfy total units for the degree. The following courses are specific degree requirements. Refer to the section of undergraduate admission requirements for specific information regarding admission and evaluation. All students receiving an undergraduate degree in Nevada are required by state law to complete a course in Nevada Constitution.

Students who have completed the California Community College Associate in Science in Business for Transfer (AS-T) degree by completing the Transfer Model Curriculum (TMC) for business, will have completed the lower-division requirements of the University General Education requirements and the Preparation for the Major.

Preparation for the Major

(6 courses; 27 quarter units)

MNS 205* Intro to Quantitative Methods

OR

MTH 215* College Algebra & Trigonometry
Prerequisite: Accuplacer test placement evaluation or MTH 12A and MTH 12B

AND

ECO 203* Principles of Microeconomics
ECO 204* Principles of Macroeconomics

LAW 204 Legal Aspects of Business I
ACC 201** Financial Accounting Funds.
ACC 202** Managerial Accounting Funds.
Prerequisite: ACC 201

* May be used to meet a General Education requirement.

** Eligible for credit-by-exam waiver: Contact Academic Program Director

Prerequisite for all Accounting Courses

Students must have completed ACC 201 or its equivalent with a minimum grade of "C" within two years of taking any of the following accounting courses, unless a grade of 75 or better is received on an appropriate challenge exam.

Core Business Requirements

(4 courses; 18 quarter units)

BIM 400 Info. Mgmt. in Organizations
MGT 309C Prin. of Mgmt. & Organizations
FIN 310 Business Finance
Prerequisite: ACC 201

AND

MKT 302A Marketing Fundamentals
OR

IBU 430 Survey of Global Business
Prerequisite: ECO 203 and ECO 204

OR

MNS 407 ^ Management Science
Prerequisite: MNS 205

^ Recommended for students considering the CPA or CMA designation.

Core Accounting Requirements

(11 courses; 49.5 quarter units)

ACC 410A Intermediate Accounting I
Prerequisite: ACC 201
ACC 410B Intermediate Accounting II
Prerequisite: ACC 410A
ACC 410C Intermediate Accounting III
Prerequisite: ACC 410B
ACC 431 Advanced Accounting
Prerequisite: ACC 410C
ACC 432A Taxation-Individual
Prerequisite: ACC 201
ACC 432B Taxation-Business
Prerequisite: ACC 432A
ACC 433 Managerial Accounting
Prerequisite: ACC 202
ACC 434 Government and Nonprofit Acct.
Prerequisite: ACC 201
ACC 435A Auditing I
Prerequisite: ACC 431
ACC 435B Auditing II
Prerequisite: ACC 435A
ACC 436 Applied Tech for Accountants
Prerequisite: ACC 201

Required Electives

(2 courses; 9 quarter units)

ACC 515 Accounting Ethics
ACCX 5500X Business Professional Develop.

As an alternative of the required electives, students may enroll in the Concentration in Accounting Professional Skills.

Concentration in Accounting Professional Skills

Academic Program Director: Sharon Lightner; (858) 642-8663; slightner@nu.edu

This concentration is designed for students to obtain additional coursework and skills necessary for many professional opportunities in the field of accounting. For instance, to be a licensed CPA in the state of CA, students need 180 quarter units (150 semester units). Units may be obtained at the undergraduate or graduate level. The only units that are specified is 4.5 quarter units (3 semester units) of Accounting Ethics. The specialization introduces accounting ethics into our curriculum in addition to other courses that will assist students in preparing for professional exams. Interviewing for internships or jobs, networking, and obtaining data analytic skills.

Program Learning Outcomes

Upon successful completion of this program, students will be able to:

- Identify key issues and recognize alternative viewpoints when presented with ethical problems and dilemmas.
- Evaluate ethical decision processes between professional accountants and major stakeholders in various areas or professional accounting.
- Enhance skills to effectively recruit and network within a professional accounting environment.
- Demonstrate and apply accounting knowledge to real world situations or professional examination boards.
- Manage, communicate and analyze information using advance technology skills.

This is being introduced as a concentration at the undergraduate level, a specialization in the MACC program, and a specialization in the MBA program. Students would be ready for this content at the end of their undergraduate program but should not have to obtain a full master's degree to obtain these skills. The skills are necessary and relevant for undergraduate or graduate students entering various professional fields in accounting.

Requirements for the Concentration

(4 courses; 18 quarter units)

ACC 515 Accounting Ethics

AND

ACCX 5500X Business Professional Develop.

Choose **two (2)** of the following

ACCX 5200X Professional Exam Review 1

Recommended: Should have completed approximately 72 quarter units of accounting and/or business.

ACCX 5250X Professional Exam Review 2

Prerequisite: ACCX 5200X

ACC 555 Data Analytics

ACC 591 Accounting Internship