

# ACCOUNTING (CPA TRACK), B.S. BUSINESS ADMINISTRATION

## Program Learning Outcomes

*Students who complete the program in Accounting will be able to:*

1. Exhibit general knowledge of theories and practices in the core area of business.
2. Critically analyze and apply business knowledge to solve complex business situations.
3. Demonstrate effective business communication through both written and verbal means.
4. Formulate decisions informed by ethical values.
5. Collaborate effectively in teams.
6. Exhibit detailed knowledge of accounting and financial planning.
7. Identify issues and evaluate performance using managerial accounting.
8. Prepare and analyze financial statements in accordance with Generally Accepted Accounting Principles (GAAP).

Code	Title	Units
<b>Lower-Division Requirements</b>		
ACC 2001	Principles of Financial Accounting	4
ACC 2002	Principles of Managerial Accounting	3
BUS 1000	Introduction to Business and Systems	3
BUS 2001	Legal Environment of Business	3
ECO 1001	Principles of Macroeconomics (FE)	3
ECO 1002	Principles of Microeconomics (FE)	3
MGT 2012	Principles of Management	3
MTH 1053	Mathematical Analysis for Business and Economics <sup>1</sup>	3
or MTH 1073	Business Calculus (FE)	
MTH 2003	Introduction to Statistics	3
<b>Upper-Division Requirements</b>		
ACC 3020	Principles of Taxation	3
ACC 3070	Intermediate Accounting I	3
ACC 3071	Intermediate Accounting II	3
ACC 3075	Managerial Cost Accounting	3
ACC 4020	Accounting Information Systems	3
BUS 3013	Business Communications	3
BUS 4080	International Business	3
FIN 3035	Business Finance	3
FIN 3065	Financial Planning	3
MGT 4088	Strategic Management	3
MGT 4088L	Strategic Management Lab	0
MKT 3032	Principles of Marketing	3
<b>Undergraduate/Graduate Cross-Listed Courses</b>		
ACC 5025	Financial Statement Analysis and Valuation	3
ACC 5030	Tax: Individuals, Trusts, and Estates	3

ACC 5089	Accounting Internship	3
<b>Total Units</b>		<b>70</b>

<sup>1</sup> MTH 1073 fulfills the Foundational Explorations Problem Solving Requirement, but MTH 1053 does not.

### Recommended:

Code	Title	Units
Cross-Cultural Experience		
MTH 1073	Business Calculus (FE)	3

## Master of Science in Accounting (MSA)

PLNU undergraduate students can apply to enter the Master of Science in Accounting (MSA) program in the spring of their junior year. Once accepted into the MSA program, students can take undergraduate/graduate cross-listed courses for up to nine (9) units of graduate-level courses to count towards their undergraduate degree, and receive graduate credit for the MSA degree (9 units of the 30 required for the degree).

### Master of Science in Accounting Program Eligibility

- A completed application for admission to the program
- A minimum GPA of 3.000 in the first 30 units of business courses (including 6 units of FE that also count towards business units) taken as part of the Accounting (CPA Track), B.S. Business Administration degree. The 30 units must include ACC 2001, ACC 2002, and ACC 3070.
- A maximum of six (6) units can be remaining in the PLNU Accounting (CPA Track), B.S. Business Administration degree at the beginning of the first semester of the MSA program.

Code	Title	Units
<b>Undergraduate/Graduate Cross-Listed Courses</b>		
ACC 5025	Financial Statement Analysis and Valuation	3
ACC 5030	Tax: Individuals, Trusts, and Estates	3
ACC 5089	Accounting Internship	3
<b>Master of Science in Accounting Courses</b>		
ACC 6021	Advanced Accounting	3
ACC 6031	Tax: Corporations, Partnerships, and Other Entities	3
ACC 6032	Tax: Planning, Research, and Communication	3
ACC 6040	Government and Not-for-Profit Accounting	3
ACC 6050	Ethics in Accounting	3
ACC 6060	Auditing	3
ACC 6080	Advanced Accounting Data Analytics	3
<b>Total Units</b>		<b>30</b>