

Accounting - B.S.

Curriculum

The Accounting bachelor's degree program prepares students for the wide range of career opportunities available to accounting professionals. Students in the program receive a solid foundation in accounting theory and practice as well as in the areas of business, communication and general studies.

Upon completion of the program, graduates are expected to:

- Apply the major concepts, skills and values of the accounting profession.
- Communicate effectively to diverse audiences, purposes and situations through a variety of professional methods required in the field of accounting.
- Use decision-support tools to solve problems and facilitate organizational processes.
- Identify, analyze and resolve ethical issues related to accounting decisions.
- Identify and analyze global business issues and transactions and apply the appropriate accounting technical skills necessary to address issues and record transactions.

Students completing the program are well positioned for entry-level opportunities in public accounting firms and similarly challenging opportunities in private, governmental and nonprofit organizations. Positions include staff accountants, cost accountants, tax accountants and auditors.

Students who maintain at least a 2.00 grade point average can apply for on-campus and off-campus internships. By participating in an internship, students receive professionally focused experience by performing accounting functions for various departments at the university or firms and organizations outside the university. These students can typically gain experience in such areas as accounts payable, accounts receivable, general ledger accounting, auditing, and income tax preparation. Additional options are also available for foreign travel through the study abroad program.

Accounting

A four-year program leading to the bachelor of science degree

Business Foundations		
ACCT1210	Financial Accounting	3
ACCT1220	Managerial Accounting	3
BUSN1001	Introduction to Business and Management	3
BUSN3010	Business Analytics	3
BUSN4030	Global Strategy Capstone	3
FISV2000	Finance	3
FIT1040	Spreadsheet Design for Business Solutions	3
LAW2001	The Legal Environment of Business I	3
MGMT2001	Human Resource Management	3
MGMT2030	Operations and Supply Chain Management I	3
MRKT1001	Marketing Foundations	3
Major Courses		
ACCT2210	Intermediate Accounting Theory and Practice I	3
ACCT2220	Intermediate Accounting Theory and Practice II	3
ACCT3011	Federal Taxes I	3
ACCT3035	Cost Accounting	3
ACCT3050	Advanced Accounting	3
ACCT3060	Accounting Information Systems	3
ACCT4040	Auditing	3
Major Electives		
One ACCT or FISV-designated course at the 2000 level or higher		3
Applied/Experiential Learning		
Choose 6 credits from the following:		6
BUS4799	College of Business Internship ^{lc}	
	Study Abroad ^{Sa}	
University Core Curriculum		
Communicating		9
ENG1020	Rhetoric & Composition I	
ENG1021	Rhetoric & Composition II	
ENG1030	Communication Skills	
Connecting		6
Two courses with the Connecting attribute (ECNG), one at the 2000 level, one at the 4000 level		
Experiencing		6

PHIL3240	Ethics: A Global Perspective	
Additional course with the Experiencing attribute (EEXP) in a different discipline		
Measuring		6
MATH1035	Quantitative Analysis I (or higher, based on student's placement)*	
MATH2001	Statistics I	
Exploring		3
One course with the Exploring attribute (EEPL)		
Interacting		6
ECON1002	Microeconomics	
Additional course with the Interacting attribute (EINT) in a different discipline		
A&S Electives		6
ECON1001	Macroeconomics	
One course with the Arts & Sciences elective attribute (EASC)		
Free Electives [#]		
15 credits selected from 1000-4999 numbered offerings within the university		15
Total Credits		120.0

* Students that do not place in MATH1035 Quantitative Analysis I, will need to take an extra course, MATH1020 Fundamentals of Algebra, as a prerequisite. If needed this will count as an A&S elective.

^{lc}Typically, internships require a minimum of six credits. Students interested in a 9 or 12-credit internship can apply additional experiential learning and free elective credits, if available. Students are strongly encouraged to contact a faculty advisor before scheduling internship and free elective credits.

^{Sa}To be eligible to count toward Applied/Experiential Learning, a Study Abroad offering must meet certain requirements. Contact Experiential Education & Career Services to discuss eligible Study Abroad options for this degree program and visit the study abroad website for information, program descriptions and online applications.

In addition to classes, free elective credits may be applied to a number of options such as internship, study abroad, and courses in a specialization or minor as relevant. For students who qualify for the J2 program, up to four graduate courses may apply. Students are strongly encouraged to contact a faculty advisor before scheduling free elective credits.

Note: Students must pass MATH0010 Pre-Algebra or have equivalent placement scores to enroll in required math courses.

Note: Students must pass ENG0001 Writing Workshop or have equivalent placement scores to enroll in ILS 2000-level courses.

Internships will be available but they will not be required. For online students who do not wish to register for an internship, 3000+ level college discipline-specific courses can be taken in place of the internship.

Admissions Requirements

Johnson & Wales University holistically reviews all elements of a student's application to identify those students most likely to succeed at the university.

Prior to being considered for admission into an online JWU undergraduate program, the following must be submitted:

1. A completed application for admission
2. Official high school or GED transcript
3. If applicable, official or certified transcripts from all previous college/university institutions attended

Accelerated Program Options

J2 Program

The JWU J2 program allows qualified students enrolled in a matriculating undergraduate program to take graduate level courses at JWU. Students interested in pursuing this option should meet with their academic advisor to discuss their interest, qualifications and plans. The undergraduate student may take up to four graduate courses (maximum 12 credits) and are limited to 6 credits a semester and 3 credits per session (Fall Session I and Fall Session II).

The completion of graduate credits to fulfill undergraduate program requirements does not guarantee acceptance into the graduate program after completion of the baccalaureate degree. Matriculating undergraduate students who wish to formally enroll in a graduate program must fulfill all

requirements for entrance into the intended graduate program and complete a graduate program application.

Note: Not all graduate courses are included as part of this policy. Courses offered as part of the Master of Arts in Teaching, Master of Education, Master of Science in Physician Assistant Studies and doctoral courses are excluded from this policy and are restricted to program majors only. Additional courses and/or programs as determined by individual colleges may also have restricted access.

Eligibility Criteria

To be eligible to enroll in graduate-level courses (excludes: Master of Arts in Teaching, Master of Education, Master of Science in Physician Assistant Studies, doctoral courses, Counseling graduate program courses, and other programs as outlined by the colleges), undergraduate students must meet the following criteria:

- Undergraduate cumulative GPA of 3.00 or higher
- Completed and registered undergraduate credits at least 90 credits
- Meet the individual course prerequisites

Appeal to Eligibility Criteria

College dean or designee will receive a copy of the Petition Form, Student's GPS and email requesting appeal if the student requests to appeal the GPA or earned/registered credit criteria. College dean/designee will review and determine approval.

These courses carry graduate credit and will replace undergraduate degree requirements when applicable, traditionally free-electives (maximum of 12 credits). The course will be applied to the undergraduate degree in the order in which they are taken (if required) and will also be applied towards both the students undergraduate and graduate GPA.

Students should maintain enrollment in at least 12 credits of undergraduate coursework to maintain full-time status; graduate course enrollment is not calculated into undergraduate full-time status. For students already attending full-time as undergraduates (12 credits or more) and paying the full-time tuition, the graduate credits will be included in full-time tuition fee. Students attending part-time (11 credits or less) will pay the cost per-credit undergraduate tuition for the graduate course.

Course registration will be based on space availability and students enrolled in graduate level courses will be required to maintain good academic standing at the undergraduate and graduate level.