SCHOOL OF BUSINESS

Accounting

Minimum hours required for the Bachelor of Science in Business Administration degree: 124

Freshman (First Year)

First Semester

AIU 100	The AIU Experience (EX)	1
AIU 111/112	Wellness (WL)	1
BUS 103	Critical Thinking for Consumer Decisions	3
ENG 101	College Writing (EC)	3
MAT 115	Quantitative Methods I (MA)	3
PSY 101	Psychology	3
Total Credit Hours		**14**

Second Semester

BUS 104	Personal Financial Planning	3
CSC 101	Computer Essentials (CS)	3
ECO 201	Principles of Microeconomics (SS)	3
MAT 116	Quantitative Methods II	3
MKT 101	Business & Sustainability	3
Total Credit Hours		**15**

Sophomore (Second Year)

First Semester

ACC 201	Introduction to Financial Accounting	3
ECO 202	Principles of Macroeconomics (SS)	3
ENG 303	Creative Writing (OC)	3
MKT 201	Marketing Management	3
GenEd	Arts & Humanities course	3
Total Credit Hours		**15**

Second Semester

ACC 205	Managerial Accounting I	3
ACC 251	Intermediate Financial Accounting I	3
BUS 210	Business Law	3
FIN 211	Business Finance	3
MGT 201	Organizational Behavior	3
Total Credit Hours		**15**

Junior (Third Year)

First Semester

ACC 301	Intermediate Financial Accounting II	3
AIU 300	Career Development (EX)	1
BUS 307	Business Information Systems	4
COM 350	Debate (OC)	3
GSC 301	Operations & Supply Chain Management	3
GenEd	Natural Science course	3
Total Credit Hours		**17**

Second Semester

ACC 305	Managerial Accounting II	3
ACC 351	Intermediate Financial Accounting III	3
PHL 112	Professional Ethics (AH)	3
GenEd	Natural Science course	3
Electives (SB)		3
Total Credit Hours		**15**
Summer Semester - BUS 490 Internship		**3**

Senior (Fourth Year)

First Semester

ACC 401	Advanced Accounting	3
ACC 411	Auditing	3
Electives (SB)		3
Electives (SB)		6
Total Credit Hours		**15**

Second Semester

ACC 402	Accounting Systems	3
MGT 401	Strategic Management	3
Elective (SB)		3
Electives (SB)		6
Total Credit Hours		**15**

Suggested Four-Year Plan of Study | Total Credit Hours: 124

Please see the 2026-2027 Undergraduate Catalog for a complete explanation of degree requirements.

