

# ACCOUNTING (BS)

## Program Description

As an Accounting student at Seattle Pacific University, you will begin to master specialized areas such as financial, managerial, and international accounting.

You will learn about taxation, auditing, budgets, profit-and-loss statements, and information systems alongside many other topics. Our program offers an added dimension of integrity and ethics grounded in Christian faith and values, setting our graduates apart. Our curriculum is distinctive in its special emphasis on data analytics and other technology-focused competencies necessary for Accounting majors' success in the modern professional field. Our Accounting major is therefore classified as a STEM major and has an associated STEM Classification of Instructional Program (CIP) code.

Students who successfully complete the program will be eligible to take both the Certified Public Accountant (CPA) (<https://spu.edu/academics/school-of-business-and-economics/undergraduate-programs/majors/accounting/CPA-students/>) and the Certified Management Accountant (CMA) examinations.

## New Majors Onboarding

All newly admitted majors must attend this onboarding as an introduction to the School of Business, Government, and Economics. Please make note that there are no substitutions for this degree requirement.

## Entering and Completing the Major

Formal application and admission to the Accounting major is required prior to enrollment in most upper-division courses.

- To meet the minimum requirements for admission, you must:
  - Have attained at least sophomore standing (45 or more college credits).
  - Complete at least 15 credits in BUS, ACCT, and ECN at SPU (10 credits for transfer juniors and seniors).
  - Have either a 2.50 cumulative GPA and 2.50 major GPA at SPU, or a 3.0 major GPA. Major GPA does not include transfer work, only courses completed in program at SPU. Attainment of the minimum GPA standards does not guarantee admission, as the total number of students admitted is limited by capacity.
- Submit an online major application by following these instructions (<https://spu.atlassian.net/1/cp/U0VVQASf/>) by Friday of the third week of Autumn, Winter, or Spring quarter, before 5:00 p.m. PST. SBGE does not accept major applications outside this window.
- Decisions will be sent to applicants via their SPU email address by Friday of the fifth week of the term, before 5:00 p.m. PST. All applicants should be prepared to meet with their faculty advisor in case they are denied admission. All students are eligible to apply to this major up to three times.
- The University requires a grade of C- or better in all classes that apply to a major or minor; however, programs may require higher minimum grades in specific courses. You may repeat an SPU course only once for a higher grade.
- To advance in this program, you should meet with your faculty advisor regularly to discuss your grades, course progression, and other indicators of satisfactory academic progress. If your grades or other factors indicate that you may not be able to successfully

complete the major, your faculty advisor can work with you to explore options, which may include choosing a different major.

- You must complete the major requirements in effect in the SPU Undergraduate Catalog for the year of admittance to the major.

## Accounting (BS)

111 Credits Required, Including 50 Upper Division (UD)

Code	Title	Credits
<b>Core Requirements</b>		
ACCT 2361	Financial Accounting	5
ACCT 2362	Managerial Accounting	5
ACCT 3324	Federal Income Taxation	5
ACCT 3327	Cost Accounting and Analytics	5
ACCT 3328	Auditing	5
ACCT 3351	Accounting Analytics I	5
ACCT 3352	Accounting Analytics II	5
ACCT 3353	Advanced Accounting Analytics	5
ACCT 3370	Accounting Information Systems	5
ACCT 4899	Capstone: Accounting Theory and Accounting Data Analytics	5
BUS 1700	Spreadsheets	1
BUS 2414	Legal Environment of Business	5
BUS 2700	Statistics for Business and Economics	5
BUS 3250	Business Finance	5
BUS 3541	Marketing and Society	5
BUS 3614	Organizational Behavior for Managers	5
BUS 3700	Quantitative Methods for Decision Making	5
BUS 4644	Operations Management	5
BUS 4650	Data Analytics and Visualization	5
BUS 4690	Strategic Management	5
BUS 4899	Business Ethics	5
ECN 2101	Principles of Microeconomics	5
ECN 2102	Principles of Macroeconomics	5
<b>Total Credits</b>		<b>111</b>

## Suggested Course Sequence

This is a sample schedule of sequencing for the Accounting Major. There is a bit of flexibility in class placement in your first 2 years as you navigate through the University's Common and Exploratory Curriculum, and Business Core. Watch years 3 and 4 closely as you work on the Accounting Core. These courses are offered just once a year and often build upon each other.

Course	Title	Credits
<b>Freshman</b>		
<b>Autumn</b>		
UCOL 1000	University Colloquium	1
Common Curriculum ( <a href="https://catalog.spu.edu/undergraduate/degree-requirements/baccalaureate-degree-requirements/common-curriculum/">https://catalog.spu.edu/undergraduate/degree-requirements/baccalaureate-degree-requirements/common-curriculum/</a> )		5
Exploratory Curriculum ( <a href="https://catalog.spu.edu/undergraduate/degree-requirements/baccalaureate-degree-requirements/exploratory-curriculum/">https://catalog.spu.edu/undergraduate/degree-requirements/baccalaureate-degree-requirements/exploratory-curriculum/</a> )		5
Major		5
<b>Credits</b>		<b>16</b>
<b>Winter</b>		
Common Curriculum ( <a href="https://catalog.spu.edu/undergraduate/degree-requirements/baccalaureate-degree-requirements/common-curriculum/">https://catalog.spu.edu/undergraduate/degree-requirements/baccalaureate-degree-requirements/common-curriculum/</a> )		5

Exploratory Curriculum ( <a href="https://catalog.spu.edu/undergraduate/degree-requirements/baccalaureate-degree-requirements/exploratory-curriculum/">https://catalog.spu.edu/undergraduate/degree-requirements/baccalaureate-degree-requirements/exploratory-curriculum/</a> )	5
<b>Major</b>	<b>5+</b>
<b>Credits</b>	<b>10-15</b>
<b>Spring</b>	
Common Curriculum ( <a href="https://catalog.spu.edu/undergraduate/degree-requirements/baccalaureate-degree-requirements/common-curriculum/">https://catalog.spu.edu/undergraduate/degree-requirements/baccalaureate-degree-requirements/common-curriculum/</a> )	5
Exploratory Curriculum ( <a href="https://catalog.spu.edu/undergraduate/degree-requirements/baccalaureate-degree-requirements/exploratory-curriculum/">https://catalog.spu.edu/undergraduate/degree-requirements/baccalaureate-degree-requirements/exploratory-curriculum/</a> )	5
<b>Major</b>	<b>5+</b>
<b>Credits</b>	<b>10-15</b>
<b>Any Quarter</b>	
ECN 2101 Principles of Microeconomics	5
ECN 2102 Principles of Macroeconomics	5
BUS 2414 Legal Environment of Business	5
BUS 1700 Spreadsheets	1
<b>Credits</b>	<b>16</b>
<b>Sophomore</b>	
<b>Autumn</b>	
ACCT 2361 Financial Accounting	5
Select 10 Credits	10
<b>Credits</b>	<b>15</b>
<b>Winter</b>	
BUS 2700 Statistics for Business and Economics	5
Select 10 Credits	10
<b>Credits</b>	<b>15</b>
<b>Spring</b>	
ACCT 2362 Managerial Accounting	5
BUS 3250 Business Finance	5
Select 5 Credits	5
<b>Credits</b>	<b>15</b>
<b>Any Quarter</b>	
UFDN 2000 Christian Scripture	5
UCOR 2000 The Emergence of the Modern Global Systems	5
Exploratory Curriculum ( <a href="https://catalog.spu.edu/undergraduate/degree-requirements/baccalaureate-degree-requirements/exploratory-curriculum/">https://catalog.spu.edu/undergraduate/degree-requirements/baccalaureate-degree-requirements/exploratory-curriculum/</a> )	15+
<b>Credits</b>	<b>10-25</b>
<b>Junior</b>	
<b>Autumn</b>	
ACCT 3351 Accounting Analytics I	5
ACCT 3324 Federal Income Taxation	5
Select 5 Credits	5
<b>Credits</b>	<b>15</b>
<b>Winter</b>	
ACCT 3352 Accounting Analytics II	5
ACCT 3370 Accounting Information Systems	5
Select 5-10 Credits	5-10
<b>Credits</b>	<b>15-20</b>
<b>Spring</b>	
ACCT 3328 Auditing	5
ACCT 3353 Advanced Accounting Analytics	5
Select 5 Credits	5
Apply to graduate!	
<b>Credits</b>	<b>15</b>
<b>Any Quarter</b>	
UFDN 3100 Christian Theology	5
UCOR 3000 Faith, Philosophy, and Science	5
BUS 3541 Marketing and Society	5
BUS 3614 Organizational Behavior for Managers	5
BUS 3700 Quantitative Methods for Decision Making	5
BUS 4650 Data Analytics and Visualization	5
<b>Credits</b>	<b>30</b>

<b>Senior</b>	
<b>Autumn</b>	
ACCT 3327 Cost Accounting and Analytics	5
BUS 4644 Operations Management	5
<b>Credits</b>	<b>10</b>
<b>Winter</b>	
BUS 4690 Strategic Management	5
Select 10 Credits	10
<b>Credits</b>	<b>15</b>
<b>Spring</b>	
ACCT 4899 Capstone: Accounting Theory and Accounting Data Analytics	5
Select 10 Credits	10
<b>Credits</b>	<b>15</b>
<b>Any Quarter</b>	
BUS 4899 Business Ethics	5
Any Remaining University Requirements	
<b>Credits</b>	<b>5</b>
<b>Total Credits</b>	<b>227-257</b>

## Freshman Notes

- Foreign language satisfied? If not, take a foreign language sequence for the Exploratory category.
- Math Placement Level B achieved? If not, go to Canvas and get it done!
- Take BUS 1700 Spreadsheets in winter or spring quarter at the latest!
- Join Beta Alpha Psi.

## Sophomore Notes

- You must complete 15 credits in the major to be eligible to apply this year. Applications are accepted in the fall, winter, and spring quarters.
- Attend the New Majors Onboarding.
- Begin looking for internship options in spring and over the summer at the end of your sophomore year.

## Junior Notes

- Aim to secure an internship by the end of autumn quarter. Though internships are not required, it is highly encouraged that all students complete one.
- Consider Mentor Program participation this year.
- Watch your credit count for CPA eligibility-goal is 225 by spring of your senior year.

## Senior Notes

- BUS 4690 Strategic Management has prerequisites, be sure it's placed at the end!
  - BUS 3250 Business Finance, BUS 3541 Marketing and Society, BUS 3614 Organizational Behavior for Managers, and BUS 3700 Quantitative Methods for Decision Making must be completed before BUS 4690 Strategic Management.
  - BUS 4644 Operations Management must be taken in the same quarter or before BUS 4690 Strategic Management.
- Add up your total completed credits and verify you'll hit 225 when you graduate. If you're short, add more credits to your schedule!