

ACCOUNTING (A.A.) - ONLINE

Important: This degree plan is effective for those starting this degree program in fall 2024 through summer 2025. This degree plan will remain in effect for students who do not break enrollment or who do not change degree programs, concentrations, or cognates.

General Education/Foundational Skills Requirements

| Code | Title | Hours |
|--|---|--------------|
| Communication & Information Literacy ¹ | | |
| ENGL 101 | Composition and Rhetoric | 3 |
| | Communications Elective | 3 |
| | Information Literacy Elective | 3 |
| Technological Solutions & Quantitative Reasoning ¹ | | |
| UNIV 104 | Instructional Technology for Successful Online Learning | 0-3 |
| | Math Elective MATH 114 or higher | 3 |
| Critical Thinking ¹ | | |
| RLGN 104 | Christian Life and Biblical Worldview ² | 4 |
| | Critical Thinking Elective | 3 |
| Civic & Global Engagement ¹ | | |
| | Cultural Studies Elective | 3 |
| Social & Scientific Inquiry ¹ | | |
| | Natural Science Elective | 3 |
| | Social Science Elective | 3 |
| Christianity & Contexts ¹ | | |
| BIBL 104 | Survey of Old and New Testament | 4 |
| THEO 104 | Introduction to Theology Survey ² | 4 |
| Total Hours | | 36-39 |

¹ Refer to the list of approved general education electives before enrolling in foundational skill requirements

² Students transferring in 45 or more UG credit hours will have the requirement of RLGN 104 waived; Students transferring in 60 or more UG credit hours will also have the requirement of THEO 104 waived

Major Requirements

| Code | Title | Hours |
|-----------------------------------|--|----------|
| Major Foundational Courses | | |
| BUSI 201 | Intermediate Business Computer Applications ¹ | 3 |
| BUSI 230 | Introduction to Probability and Statistics ¹ | 3 |
| Total Hours | | 6 |

¹ Course may fulfill select general education requirements.

| Code | Title | Hours |
|-------------------|--------------------------------------|-------|
| Major Core | | |
| ACCT 211 | Financial Principles | 3 |
| ACCT 212 | Managerial Principles | 3 |
| ACCT 301 | Intermediate Financial Accounting I | 3 |
| ACCT 302 | Intermediate Financial Accounting II | 3 |

| Code | Title | Hours |
|----------------------------|--|-----------|
| BUSI 301 | Legal & Ethical Concepts for Decision Makers | 3 |
| BUSI 330 | Principles of Marketing | 3 |
| ACCT Elective ¹ | | 3 |
| Total Hours | | 21 |

¹ Choose any ACCT course not already required in the major

| Code | Title | Hours |
|-----------------------|---|------------|
| Free Electives | | |
| | Choose 0-3 credit hours of Free Electives | 0-3 |
| Total Hours | | 0-3 |

All applicable prerequisites must be met

Graduation Requirements

- 60 Total Hours
- 2.0 Overall grade point average
- **Grade of 'C'** Minimum required for all upper-level courses in the major
- 25% Of major taken through Liberty University
- 15 Hours must be completed through Liberty University
- **Grad App** Submission of Degree Completion Application must be completed within the last semester of a student's anticipated graduation date

Course Sequence

| Course | Title | Hours |
|------------------------|---|--------------|
| First Year | | |
| First Semester | | |
| RLGN 104 | Christian Life and Biblical Worldview | 4 |
| UNIV 104 | Instructional Technology for Successful Online Learning | 0-3 |
| | Math Elective (BUSI 230) ¹ | 3 |
| | Information Literacy Elective (BUSI 201) ¹ | 3 |
| ACCT 211 | Financial Principles | 3 |
| | Hours | 13-16 |
| Second Semester | | |
| BIBL 104 | Survey of Old and New Testament | 4 |
| ENGL 101 | Composition and Rhetoric | 3 |
| | Communications Elective ¹ | 3 |
| | Social Science Elective ¹ | 3 |
| ACCT 212 | Managerial Principles | 3 |
| | Hours | 16 |
| Second Year | | |
| First Semester | | |
| THEO 104 | Introduction to Theology Survey | 4 |
| | Critical Thinking Elective ¹ | 3 |
| ACCT 301 | Intermediate Financial Accounting I | 3 |
| BUSI 330 | Principles of Marketing | 3 |
| | Elective | 3 |
| | Hours | 16 |
| Second Semester | | |
| | Cultural Studies Elective ¹ | 3 |

| Course | Title | Hours |
|---------------------------------------|--|--------------|
| Natural Science Elective ¹ | | 3 |
| ACCT 302 | Intermediate Financial Accounting II | 3 |
| BUSI 301 | Legal and Ethical Concepts for Decision Makers | 3 |
| Accounting Elective | | 3 |
| | Hours | 15 |
| | Total Hours | 60-63 |

¹ Refer to the list of approved general education electives at www.liberty.edu/gened before enrolling in foundational skills requirements