

ACCOUNTING & DATA ANALYSIS (B.S.) - ONLINE

Important: This degree plan is effective for those starting this degree program in fall 2025 through summer 2026. 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
	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		39-42

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 205	Introduction to Business Research Methods ¹	3
ECON 213	Principles of Microeconomics ¹	3
Total Hours		9

¹ Course may fulfill select general education requirements.

Code	Title	Hours
Major Core		
ACCT 211	Financial Principles	3

Code	Title	Hours
ACCT 212	Managerial Principles	3
ACCT 301	Intermediate Financial Accounting I	3
ACCT 302	Intermediate Financial Accounting II	3
ACCT 311	Corporate Accounting	3
ACCT 332	Accounting and Control	3
ACCT 340	Accounting Ethics	3
ACCT 370	Financial Statement Analysis	3
ACCT 401	Individual Taxation	3
ACCT 402	Consolidations and Advanced Accounting Topics	3
ACCT 403	Fund Accounting for Government and Not for Profits	3
ACCT 404	Assurance and Attestation	3
ACCT 406	Principles of Forensic Accounting	3
ACCT 412	Corporate/Partnership/Estate Taxation	3
ACCT 470	Advanced Data Analysis and Reporting	3
BUSI 301	Legal and Ethical Concepts for Decision Makers	3
BUSI 320	Finance Principles	3
BUSI 330	Principles of Marketing	3
BUSI 400	Strategic Planning/Business Policy	3
BUSI 411	Operations Strategy	3
Total Hours		60

Code	Title	Hours
Free Electives		
Choose 9-18 credit hours of Free Electives ¹		9-18
Total Hours		9-18

¹ Internship (maximum 6 hours) is strongly recommended

All applicable prerequisites must be met

Graduation Requirements

- 120 Total hours
- 2.0 Overall grade point average
- 30 Hours must be upper-level courses (300-400 level)
- **Grade of 'C'** Minimum required for all courses in the major
- 25% Of major taken through Liberty University
- 30 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		
BIBL 104	Survey of Old and New Testament	4
ENGL 101	Composition and Rhetoric	3
UNIV 104	Instructional Technology for Successful Online Learning	0-3
Math Elective ¹		3
Social Science Elective (ECON 213) ¹		3
Hours		13-16

Course	Title	Hours
Second Semester		
Communication Elective ¹		3
Critical Thinking Elective ¹		3
Information Literacy Elective ¹		3
Natural Science Elective ¹		3
Elective		3
Hours		15
Second Year		
First Semester		
BUSI 205	Introduction to Business Research Methods	3
Cultural Studies Elective ¹		3
Information Literacy Elective (BUSI 201) ¹		3
ACCT 211	Financial Principles	3
Elective		3
Hours		15
Second Semester		
RLGN 104	Christian Life and Biblical Worldview	4
THEO 104	Introduction to Theology Survey	4
ACCT 212	Managerial Principles	3
BUSI 301	Legal and Ethical Concepts for Decision Makers	3
Elective		3
Hours		17
Third Year		
First Semester		
ACCT 301	Intermediate Financial Accounting I	3
ACCT 311	Corporate Accounting	3
BUSI 320	Finance Principles	3
BUSI 330	Principles of Marketing	3
Elective		3
Hours		15
Second Semester		
ACCT 302	Intermediate Financial Accounting II	3
ACCT 340	Accounting Ethics	3
ACCT 332	Accounting and Control	3
ACCT 370	Financial Statement Analysis	3
Elective		3
Hours		15
Fourth Year		
First Semester		
ACCT 401	Individual Taxation	3
ACCT 402	Consolidations and Advanced Accounting Topics	3
ACCT 404	Assurance and Attestation	3
BUSI 411	Operations Strategy	3
Elective		3
Hours		15
Second Semester		
ACCT 403	Fund Accounting for Government and Not for Profits	3
ACCT 406	Principles of Forensic Accounting	3

Course	Title	Hours
ACCT 412	Corporate/Partnership/Estate Taxation	3
ACCT 470	Advanced Data Analysis and Reporting	3
BUSI 400	Strategic Planning/Business Policy	3
Hours		15
Total Hours		120-123

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