

SCHOOL OF BUSINESS

Accounting

Associate Professor: Marc Lewis

Assistant Professor: [Tiffany Lane](#)

Lecturers: Jennifer Targett, Jeff Murphy

A Bachelor of Science degree is offered in Accounting to online and traditional students.

A minor is offered in Accounting for business majors or non-business majors.

Mission and Learning Outcomes of the Accounting-Finance Program

The mission of the Accounting program is to prepare students for careers in accounting, including corporate accounting and finance, law, and similar professions, as well as develop the basis for advanced work at the graduate level. We challenge students to develop technical expertise as well as critical thinking and reasoning skills and then apply this understanding through a variety of hands-on experiences, including Internships, Small Business Advisory Groups (SBAG), and self- designed business projects.

The major in Accounting combines a basic liberal arts education with a strong preparation for a career in accounting. During the first two years of study, emphasis is placed on the General and Liberal Education and College core course requirements. During the Junior and Senior years, emphasis is placed on those areas most necessary for entry into the accounting field.

Learning Outcomes in Accounting

- Students will demonstrate knowledge of core tax and accounting concepts.
- Students will be able to apply quantitative tools and strategies to support organizational decision making in the domain of accounting.
- Students will be able to communicate clearly and effectively both verbally and in writing.
- Students will demonstrate an awareness of the need for ethical leadership within an organization and ethical behavior in the greater global context.

Major Requirements

In addition to all graduation requirements and College Core Requirements, the following courses must be completed successfully:

Accounting Track-Online

AC213 Intermediate Accounting I AC214 Intermediate Accounting II AC314 Cost Accounting I

AC323 Auditing

AC354 Individual Income Taxes AC474 Advanced Accounting I

Two Accounting Electives from the following: AC312, AC345, AC355, FM423, AC390, AC395, or AC495

Accounting Track-Traditional

AC213 Intermediate Accounting I

AC214 Intermediate Accounting II

AC314 Cost Accounting I

AC323 Auditing

AC354 Individual Income Taxes

AC474 Advanced Accounting I AC390 Internship in Accounting or AC395 Advanced Internship or

AC495 Senior Independent Research Project

Two Accounting Electives from the following: AC312, AC345, AC355, or FM423

Forensic Accounting Track-Traditional

AC213 Intermediate Accounting I

AC214 Intermediate Accounting II

AC312 Forensic Accounting

AC323 Auditing

AC345 Analysis of Financial Statements

AC390 Internship in Accounting or AC395 Advanced Internship or

AC495 Senior Independent Research Project
 CIT274 Computer Forensic and Security
 CJ301 Criminal Investigation and Evidence
 CJ420 White Collar Crime
 PA209 Ethical Reasoning

Minor Requirements—Accounting

AC101 Principles of Accounting I
 AC102 Principles of Accounting II
 AC213 Intermediate Accounting I
 AC214 Intermediate Accounting II
 AC323 Auditing
 AC354 Individual Income Taxes

Recommended Curriculum Guide - Accounting Track

First Year					
<i>Fall Semester</i>		<i>Credits</i>	<i>Spring Semester</i>		<i>Credits</i>
AC101	Principles of Accounting I	3	AC102	Principles of Accounting II	3
ET101	Principles of Macroeconomics	3	ET102	Principles of Microeconomics	3
GLE101	First-Year Inquiry Seminar	3		GLE Elective	3

GLE110	First-Year Composition	3	MT260	Statistics	3
	GLE Elective	3		GLE Elective	3
	Total	15		Total	15

Second Year					
<i>Fall Semester</i>		<i>Credits</i>	<i>Spring Semester</i>		<i>Credits</i>
CIT140	Electronic Spreadsheets	3	AC214	Intermediate Accounting II	3
AC213	Intermediate Accounting I	3	BA213	Business Law	3
MN201	Principles of Management	3	MK201	Principles of Marketing	3
	GLE Lab Science I	4		GLE Lab Science II	4
	GLE Elective	3	GLE230	Second-Year Composition	3
	Total	16		Total	16

Third Year					
<i>Fall Semester</i>		<i>Credits</i>	<i>Spring Semester</i>		<i>Credits</i>
AC314	Cost Accounting I	3	AC323	Auditing	3
FM224	Principles of Financial Management	3	AC354	Individual Income Taxes I	3
MN321	Organizational Behavior	3	IB364	International Business	3
	GLE Elective	3		GLE Elective	3
	Elective	3		Elective	3
	Total	15		Total	15
Fourth Year					
<i>Fall Semester</i>		<i>Credits</i>	<i>Spring Semester</i>		<i>Credits</i>
AC474	Advanced Accounting I	3	BA471	Business Strategy and Ethics	3
AC390	Internship in Accounting/ Finance <i>or</i>	3		Elective	3
AC395	Advanced Internship in Accounting/ Finance <i>or</i>			Elective	3
AC495	Senior Independent Research Project			Elective	3

	Accounting Elective	3		Elective	1
	Elective	3			
	Elective	3		Total	13
	Total	15		Total Credits	120

Recommended Curriculum Guide - Forensic Accounting Track

First Year					
<i>Fall Semester</i>		<i>Credits</i>	<i>Spring Semester</i>		<i>Credits</i>

AC101	Principles of Accounting I	3	AC102	Principles of Accounting II	3
ET101	Principles of Macroeconomics	3	ET102	Principles of Microeconomics	3
GLE101	First-Year Inquiry Seminar	3		GLE Elective	3
GLE110	First-Year Composition	3	MT260	Statistics	3
	GLE Elective	3		GLE Elective	3
	Total	15		Total	15

Second Year

<i>Fall Semester</i>		<i>Credits</i>	<i>Spring Semester</i>		<i>Credits</i>
CIT140	Electronic Spreadsheets	3	AC214	Intermediate Accounting II	3
AC213	Intermediate Accounting I	3	BA213	Business Law	3

MN201	Principles of Management	3	MK201	Principles of Marketing	3
	GLE Lab Science I	4		GLE Lab Science II	4
	GLE Elective	3	GLE230	Second-Year Composition	3
	Total	16		Total	16

Third Year

<i>Fall Semester</i>		<i>Credits</i>	<i>Spring Semester</i>		<i>Credits</i>
AC312	Forensic Accounting & Fraud	3	AC323	Auditing	3
CJ301	Criminal Investigation & Evidence	3	AC345	Analysis of Financial Statements	3
FM224	Financial Management	3	IB364	International Business	3
MN321	Organizational Behavior	3	PA209	Ethical Reasoning	3
	GLE Elective	3		GLE Elective	3
	Total	15		Total	15

Fourth Year					
<i>Fall Semester</i>		<i>Credits</i>	<i>Spring Semester</i>		<i>Credits</i>
AC390	Internship in Accounting/ Finance <i>or</i>	3	BA471	Business Strategy and Ethics	3
AC395	Advanced Internship in Accounting or		CJ420	White Collar Crime	3
AC495	Senior Independent Research Project			GLE Elective	3
CIT274	Computer Forensics & Security	3		GLE Elective	3
	Accounting Elective	3		GLE Elective	1
	GLE Elective	3			
	GLE Elective	3		Total	13
	Total	15		Total Credits	120