COLLEGE OF BUSINESS

Accounting-Finance

Associate Professor: Mack Bean Assistant Professor: Tiffany Lane

Lecturers: Jennifer Targett, Duane Towns

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

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

Mission and Learning Outcomes of the Accounting-Finance Program

The mission of the Accounting-Finance program is to prepare students for careers in accounting or finance, including banking, securities exchange, 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 selfdesigned business projects.

The major in Accounting-Finance combines a basic liberal arts education with a strong preparation for a career in either accounting or finance. 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 – finance fields.

Learning Outcomes in Accounting/Finance

- Students will demonstrate knowledge of core tax, accounting, or finance concepts.
- Students will be able to apply quantitative tools and strategies to support organizational decision making in the domains of accounting or finance.
- 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

- Intermediate Accounting I AC213
- 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

Finance Track-Online

- ET223 Money and Banking
- FM257 Real Estate Investments

Franklin Pierce University

- FM311 Managerial Finance
- FM423 Investment Analysis
- FM454 Problems in Finance

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

Finance Track-Traditional

- ET223 Money and Banking
- FM257 Real Estate Investments
- FM311 Managerial Finance
- FM423 Investment Analysis
- FM454 Problems in Finance
- FM390 Internship in Financial Management or
- FM395 Advanced Internship or
- FM495 Senior Independent Research Project

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

Minor Requirements—Finance

- AC101 Principles of Accounting I
- ET101 Principles of Macroeconomics
- ET223 Money and Banking
- FM257 Real Estate Investments
- FM311 Managerial Finance
- FM423 Investment Analysis

Recommended Curriculum Guide - Accounting Track

First Year						
Fall Semester		Credits	Spring Semester		Credits	
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	•				
Fall Semester		Credits	Spring Semester		Credits
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					
Fall Semester		Credits	Spring Semester		Credits
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					
Fall Semester		Credits	Spring Semester		Credits
AC474	Advanced Accounting I	3	BA471	Business Strategy and Ethics	3
AC390	Internship in Accounting/ Finance or	3		Elective	3
AC395	Advanced Internship in Accounting/ Finance or			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 - Finance Track

First Year					
Fall Semester		Credits	Spring Semeste	er	Credits
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	•			·	
Fall Semester		Credits	Spring Semeste	er	Credits
CIT140	Electronic Spreadsheets	3	FM224	Principles of Financial Management	3
ET223	Money & Banking	3	FM257	Real Estate Investments	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	•	1	1	•	,
Fall Semester		Credits	Spring Semeste	e r	Credits
BA213	Business Law I	3	FM311	Managerial Finance	3

MN321	Organizational Behavior	3	IB364	International Business	3
	GLE Elective	3		Elective	3
	GLE Elective	3		Elective	3
	Elective	3		Elective	3
	Total	15		Total	15
Fourth Year	•				
Fall Semester		Credits	Spring Semester		Credits
FM390	Internship in Finance <i>or</i>	3	BA471	Business Strategy and Ethics	3
FM395	Advanced Internship in Finance <i>or</i>		FM454	Problems in Finance	3
FM495	Senior Independent Research Project			Elective	3
FM423	Investment Analysis	3		Elective	3
	Elective	3		Elective	1
	Elective	3			
	Elective	3		Total	13
	Total	15		Total Credits:	120

Recommended Curriculum Guide - Forensic Acccounting Track

First Year						
Fall Semester		Credits	Spring Semester		Credits	
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						
Fall Semester		Credits	Spring Semester		Credits	

CIT140	Electronic Spreadsheets	3	AC214	Intermediate Accounting II	3
AC213	Intermediate Accounting I	3	BA213	Business Law	3
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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					
Fall Semester		Credits	Spring Semester	Credits	
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					
Fall Semester		Credits	Spring Semester		Credits
AC390	Internship in Accounting Finance or	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			

Total	15	Total Credits	120