ACCOUNTING

Major:

• Bachelor of Science in Business Administration, Accounting (p. 1)

Minor:

• Accounting (p. 2)

Our mission is to educate distinctive accounting students by providing high quality educational programs that combine theory and practice within a Catholic and Marianist environment. We are committed to educating the whole person by integrating learning, scholarship, leadership, and service preparing our graduates to add value to employers and society.

In addition to other requirements, an accounting major must earn credit in seven upper-level accounting courses: ACC 303, ACC 305, ACC 306, ACC 341, ACC 401, ACC 408, and ACC 420. For students electing to complete a combined BSBA with a major in accounting and a MPAcc or MBA, ACC 408 may be waived and replaced by ACC 603A or MBA 603A. ACC 303, ACC 305, ACC 306 and ACC 341 require a minimum grade of “C-”. ACC 305 requires a minimum of “B-” in ACC 207 and ACC 208 and passing of accounting entrance exam. Students should consult with their academic advisor about selecting accounting and other elective courses appropriate to particular career goals. Students should also consult their advisor or the department chairperson about opportunities for professional work experience, double majors and minors, foreign exchange opportunities, and requirements for professional examinations (e.g., CPA).

Ohio and numerous other states require 150 semester hours to become a CPA. The MPAcc program is particularly useful in this regard. Consult the department chairperson or an advisor for more information.

Faculty
Donna Street, Chairperson and Mahrt Chair in Accounting
Professors Emeriti: Burrows, Castellano, Clark, Eley, Fioriti, Greenlee, Roehm, Rosenzweig
Professors: Street
Associate Professors: Archambeault, Ramamoorti, Webber
Assistant Professors: Calvin, Grilliot, Holt, M. Keune, T. Keune, Zelazny
Lecturers: Garanich, Stangel, Stover

Bachelor of Science in Business Administration, Accounting (ACC) minimum 125 hours

Common Academic Program (CAP) 1

<table>
<thead>
<tr>
<th>Course</th>
<th>Description</th>
<th>Hours</th>
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<tbody>
<tr>
<td>HST 103</td>
<td>The West &amp; the World</td>
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<td>REL 103</td>
<td>Introduction to Religious and Theological Studies</td>
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<td>PHL 103</td>
<td>Introduction to Philosophy</td>
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<td>ENG 100</td>
<td>Writing Seminar I</td>
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<tr>
<td>ACC 207</td>
<td>Accounting Entrance Exam</td>
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Second-Year Writing Seminar 2

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<tbody>
<tr>
<td>ACC 303</td>
<td>Principles of Accounting</td>
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<td>ACC 341</td>
<td>Accounting Entrance Exam</td>
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<td>ENG 200</td>
<td>Writing Seminar II</td>
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<td>CMM 100</td>
<td>Principles of Oral Communication</td>
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<td>SSC 200</td>
<td>Social Science Integrated</td>
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<td>Mathematics</td>
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<td>Natural Sciences</td>
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Crossing Boundaries

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<td>Faith Traditions</td>
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<tr>
<td>Practical Ethical Action</td>
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<tr>
<td>Inquiry</td>
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<td>Integrative</td>
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<tr>
<td>Advanced Study</td>
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<tr>
<td>Philosophy and/or Religious Studies (6 cr. hrs.)</td>
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<tr>
<td>Historical Studies (3 cr. hrs.)</td>
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<tr>
<td>Diversity and Social Justice</td>
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Major Capstone 8

<table>
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<tr>
<th>Course</th>
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<tr>
<td>ENG 200</td>
<td>Writing Seminar II</td>
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<td>CMM 100</td>
<td>Principles of Oral Communication</td>
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<tr>
<td>Mathematics</td>
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<td>3</td>
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<tr>
<td>Natural Sciences</td>
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</table>

1 The credit hours listed reflect what is needed to complete each CAP component. However, they should not be viewed as a cumulative addition to a student’s degree requirements because many CAP courses are designed to satisfy more than one CAP component (e.g., Crossing Boundaries and Advanced Studies) and may also satisfy requirements in the student’s major.

2 May be completed with ASI 110 and ASI 120 through the Core Program.

3 May be completed with ENG 100A and ENG 100B, by placement.

4 May be completed with ENG 114 or ENG 198 or ASI 120.

5 Must include two different disciplines and at least one accompanying lab.

6 U.S. History AP credit will not satisfy this requirement.

7 May not double count with First-Year Humanities Commons, Second-Year Writing, Oral Communication, Social Science, Arts, or Natural Sciences CAP components, but may double count with courses taken to satisfy other CAP components and/or courses taken in the student’s major.

8 The course or experience is designed by faculty in each major; it may, or may not, be assigned credit hours.
### SBA Core Curriculum

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
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<tbody>
<tr>
<td>ACC 207</td>
<td>Introduction to Financial Accounting</td>
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<tr>
<td>ACC 208</td>
<td>Introduction to Managerial Accounting</td>
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</tr>
<tr>
<td>BIZ 101</td>
<td>Business Education Planning</td>
<td>1</td>
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<tr>
<td>BIZ 201</td>
<td>Introduction to Business</td>
<td>3</td>
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<tr>
<td>DSC 210</td>
<td>Statistics for Business I</td>
<td>3</td>
</tr>
<tr>
<td>DSC 211</td>
<td>Statistics for Business II</td>
<td>3</td>
</tr>
<tr>
<td>ECO 203</td>
<td>Principles of Microeconomics</td>
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<td>ECO 204</td>
<td>Principles of Macroeconomics</td>
<td>3</td>
</tr>
<tr>
<td>ENG 370</td>
<td>Report &amp; Proposal Writing</td>
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</tr>
<tr>
<td>or ENG 371</td>
<td>Technical Communication</td>
<td></td>
</tr>
<tr>
<td>or ENG 372</td>
<td>Business and Professional Writing</td>
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</tr>
<tr>
<td>FIN 301</td>
<td>Introduction to Financial Management</td>
<td>3</td>
</tr>
<tr>
<td>MGT 201</td>
<td>Legal Environment of Business</td>
<td>3</td>
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<td>MGT 301</td>
<td>Organizational Behavior</td>
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</tr>
<tr>
<td>MGT 490</td>
<td>Managing the Enterprise</td>
<td>3</td>
</tr>
<tr>
<td>MTH 128</td>
<td>Finite Mathematics</td>
<td>3</td>
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<tr>
<td>MTH 129</td>
<td>Calculus for Business</td>
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<tr>
<td>MIS 301</td>
<td>Information Systems in Organizations</td>
<td>3</td>
</tr>
<tr>
<td>MKT 301</td>
<td>Principles of Marketing</td>
<td>3</td>
</tr>
<tr>
<td>OPS 301</td>
<td>Survey of Operations &amp; Supply Management</td>
<td>3</td>
</tr>
<tr>
<td>PHL 313</td>
<td>Business Ethics</td>
<td>3</td>
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<tr>
<td>or REL 368</td>
<td>Christian Ethics &amp; the Business World</td>
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<tr>
<td>ECO elective (300/400 level)</td>
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### Major Requirements

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>ACC 303</td>
<td>Managerial Accounting</td>
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</tr>
<tr>
<td>ACC 305</td>
<td>Intermediate Financial Accounting I Part I</td>
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</tr>
<tr>
<td>ACC 306</td>
<td>Intermediate Financial Accounting II Part II</td>
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<tr>
<td>ACC 341</td>
<td>Accounting Information Systems I</td>
<td>3</td>
</tr>
<tr>
<td>ACC 401</td>
<td>Auditing Principles</td>
<td>4</td>
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<td>ACC 408</td>
<td>Advanced Financial Accounting (Satisfies CAP Major Capstone)</td>
<td>3</td>
</tr>
<tr>
<td>ACC 420</td>
<td>Federal Income Taxation</td>
<td>4</td>
</tr>
<tr>
<td>Academic electives to bring total to at least 125 credits</td>
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### Minor in Accounting (ACC)

#### Accounting (business majors)

<table>
<thead>
<tr>
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<th>Course Title</th>
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<tr>
<td>ACC 305</td>
<td>Intermediate Financial Accounting I Part I</td>
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<td>ACC 306</td>
<td>Intermediate Financial Accounting II Part II</td>
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<td>Total Hours</td>
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#### Accounting (non-business majors)

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<tbody>
<tr>
<td>ACC 207</td>
<td>Introduction to Financial Accounting</td>
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<tr>
<td>ACC 208</td>
<td>Introduction to Managerial Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACC 305</td>
<td>Intermediate Financial Accounting I Part I</td>
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</tr>
<tr>
<td>ACC 306</td>
<td>Intermediate Financial Accounting II Part II</td>
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### Select two ACC electives

**Total Hours: 19-21

1. In consultation with the department chairperson.
2. Prerequisite must be taken.

#### First Year

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**Total Hours: 34

#### Second Year

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<tr>
<td>ACC 207</td>
<td>Introduction to Financial Accounting</td>
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<tr>
<td>ACC 208</td>
<td>Introduction to Managerial Accounting</td>
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<td>DSC 210</td>
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<td>MGT 201</td>
<td>Managing the Enterprise</td>
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<td>MGT 490</td>
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<td>Principles of Marketing</td>
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<td>PHL 313</td>
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**Total Hours: 31

#### Third Year

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<td>Accounting Information Systems I</td>
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<tr>
<td>ACC 401</td>
<td>Auditing Principles</td>
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</tr>
<tr>
<td>ACC 408</td>
<td>Advanced Financial Accounting (Satisfies CAP Major Capstone)</td>
<td>3</td>
</tr>
<tr>
<td>ACC 420</td>
<td>Federal Income Taxation</td>
<td>4</td>
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<tr>
<td>ACC 421</td>
<td>Financial Accounting Principles (Satisfies CAP Major Capstone)</td>
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<td>Academic electives to bring total to at least 125 credits</td>
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<td></td>
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<tr>
<td>CAP Natural Science &amp; Lab</td>
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<td>CAP Arts</td>
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**Total Hours: 31-32

#### Fourth Year

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<td>ACC 408</td>
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<tr>
<td>ACC 420</td>
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<td>4</td>
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<tr>
<td>ENG 370, 371, or 372</td>
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<td>MGT 490</td>
<td>(Satisfies CAP Integrative)</td>
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<tr>
<td>CAP Adv. PHIL/REL</td>
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<td>CAP Adv. HST Studies</td>
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**Total credit hours: 125-126
Courses

ACC 200. Introduction to Accounting. 3 Hours
Introduction to financial and managerial accounting concepts, terminology, purposes, and applications for the nonbusiness student. Not open to students in the School of Business Administration or to those with credit in ACC 207.

ACC 207. Introduction to Financial Accounting. 3 Hours
Introduction to financial accounting concepts, procedures, and terminology. The accounting framework for recording transactions and reporting to parties external to the organization.

ACC 208. Introduction to Managerial Accounting. 3 Hours
Management use of accounting data in planning and controlling organization activities; cost accounting and analysis of data for management decision making. Prerequisite(s): ACC 207, BIZ 102 for business majors, BIZ 100 for non-business majors.

ACC 300A. Principles of Financial Accounting. 1.5 Hour
An introduction to the concepts and procedures underlying financial accounting and financial statements, and the use of financial accounting information for decision making. Credit may not be earned for both ACC 300A and either ACC 200 or ACC 207. Prerequisite(s): Engineering major; sophomore standing; permission of department chairperson.

ACC 300B. Principles of Managerial Accounting. 1.5 Hour
An introduction to the concepts underlying the preparation and use of accounting data by managers as they plan, control, and make decisions within an organization. Credit may not be earned for both ACC 300B and ACC 208. Prerequisite(s): ACC 300A; engineering major; sophomore standing; permission of department chairperson.

ACC 303. Managerial Accounting. 3 Hours
The production, dissemination, and interpretation of financial and nonfinancial information for use within an organization. Information for planning, decision making, and control. Study of typical cost accounting systems in various organizations. Prerequisite(s): (ACC 207, ACC 208, with minimum grades of ‘B’; and passing of accounting entrance exam) or permission of department chairperson.

Part I (part II in ACC 306) of a comprehensive treatment of financial accounting concepts, principles, and procedures used in the preparation and analysis of financial statements. Prerequisite(s): (ACC 207, ACC 208, with minimum grades of ‘B’; and passing of accounting entrance exam) or permission of department chairperson.

ACC 306. Intermediate Financial Accounting II Part II. 3 Hours
Part II of comprehensive treatment of financial accounting concepts, principles, and procedures used in the preparation and analysis of financial statements. Prerequisite(s): ACC 305 with a minimum grade of ‘C’.

ACC 341. Accounting Information Systems I. 3 Hours
Study of designs of accounting systems, including their impact on management decision making and control. Emphasis on (1) a systems approach to the flow of data, (2) system internal control, and (3) computer applications in accounting. Prerequisite(s): ACC 305 with a minimum grade of ‘C’; MIS 301.

ACC 401. Auditing Principles. 4 Hours
Study of the concepts, standards, and procedures used to judge and report on the degree of correspondence between quantifiable information and established criteria; the ethical, regulatory, and professional responsibilities of the auditor and introduction to internal, operational, and governmental auditing. Prerequisite(s): ACC 306 with a minimum grade of ‘C’; ACC 341 with a minimum grade of ‘C’.

ACC 404. Advanced Strategic Cost Management. 3 Hours
Study of processes focused on strategic cost management. Topics include balanced scorecards, activity-based costing management, target costing, lean accounting, six sigma, environmental accounting, and performance measurement and control systems. Prerequisite(s): (ACC 303; OPS 301) with a minimum grade of ’C’.

ACC 408. Advanced Financial Accounting. 3 Hours
Study of advanced financial accounting topics including consolidated financial statements and accounting for business combinations, multinational subsidiaries, and foreign currency transactions. A case based practical role play experience as an accountant and a case based analysis addressing fraud and the consequences of unethical behavior and the important role accountants play in protecting the public interest and serving society in general are integrated into the course. Satisfies the accounting capstone requirement for accounting majors and serves as evidence of the culmination of the Common Academic Program. Prerequisite(s): ACC 306 with a minimum grade of C or permission of Department Chairperson; Senior standing.

ACC 412A. Contemporary Issues in Accounting. 3 Hours
Seminar covering emerging or controversial issues for the student who has a strong accounting background. Topics include the business and financial situations that underlie accounting problems and controversies, alternative accounting techniques which are accepted or proposed, and the consequences of various accounting practices. Prerequisite(s): ACC 306 and permission of instructor.

ACC 412B. International Accounting. 3 Hours
Study of current topics in international accounting. This course will typically include a week or more of study outside of the U.S. that will include lectures and relevant site visits. In addition to normal tuition, there may be travel and other costs and fees. Foreign locations, countries, topics, and duration may vary. Prerequisite(s): ACC 306 and permission of instructor.

ACC 412C. International Accounting-IFRS Certificate and Research. 3 Hours
This class includes a comprehensive study of International Financial Reporting Standards (IFRS). Students will complete the Institute of Chartered Accountants in England and Wales’ (ICAEW) IFRS learning and assessment program and upon successful completion earn an IFRS certificate from this globally recognized professional accountancy body. Effective Fall 2013: minimum 3.0 cumulative and major GPA required. Prerequisite(s): ACC 408 with a C or better and permission of the instructor.

ACC 412D. International Accounting-IFRS Certificate and Research. 3 Hours
This class is for NON-UD degree seeking students. The class includes a comprehensive study of International Financial Reporting Standards (IFRS). Students will complete the Institute of Chartered Accountants in England and Wales’ (ICAEW) IFRS learning and assessment program and upon successful completion earn an IFRS certificate from this globally recognized professional accountancy body. Prerequisite(s): ACC 408 or MBA 609A, and permission of instructor.
ACC 420. Federal Income Taxation. 4 Hours
Study of federal income tax laws and their application to individuals, partnerships, and corporations. Develop research techniques for federal income tax issues as they relate to preparation of federal individual income tax preparation. The historical, social, economic, and political influence on taxation laws are emphasized. Consideration is given to legal, moral, business, and personal factors involved in taxation. Prerequisite(s): ACC 305 with a minimum grade of ‘C’ or permission of department chairperson.

ACC 421. Taxes and Business Strategy. 3 Hours
Primary emphasis is given to analyzing tax planning opportunities for individuals and businesses through the use of in-depth tax research projects. This course builds upon the Federal Income Taxation course to further develop tax policy considerations and discusses possible tax reform. The course provides an introduction to several advanced taxation topics including tax exemption organizations, state and local taxation, international taxation and estate and gift taxation. Prerequisite(s): ACC 420 or permission of instructor.

ACC 441. Accounting Information Systems II. 3 Hours
Examination of accounting systems with exposure to systems design and evaluation, complex spreadsheet applications, decision support systems, and data base management applications. Prerequisite(s): ACC 341 or permission of instructor.

ACC 491. Honors Thesis. 3 Hours
Selection, design, investigation, and completion of an independent original research thesis under the guidance of a departmental faculty member. Restricted to students in the University Honors Program with permission of program director and chairperson.

ACC 492. Honors Thesis. 3 Hours
Selection, design, investigation, and completion of an independent original research thesis under the guidance of a departmental faculty member. Restricted to students in the University Honors Program with permission of program director and chairperson.

ACC 497. Professional Work Experience. 0-3 Hours
Supervised accounting work experience in association with a participating public accounting, industrial, commercial, educational, health-care, or governmental organization. May be used for general elective credit only. Option two grading only. Maximum of three credits toward graduation requirements. Permission of chairperson required.

ACC 499. Independent Study in Accounting. 1-6 Hours
Individual research in accounting topics under the guidance and direction of an accounting faculty member. A formal, detailed proposal must be completed and approved by the department chair. Prerequisite(s): Senior status in accounting; permission of department chairperson.