

8-25-2014

**INDIANA UNIVERSITY - KELLEY SCHOOL OF BUSINESS - BLOOMINGTON**  
**DEPARTMENT OF ACCOUNTING**  
**BACHELOR OF SCIENCE IN BUSINESS ADMINISTRATION**  
**AACSB ACCREDITED IN 2012 - DEPARTMENT AND SCHOOL**  
**Integration of Business Ethics, Business Communication, and Accounting**  
**Research & Analysis**

Courses that Satisfy the Ethics, Business Communication, and Accounting Research & Analysis Requirements	Credit Hours	Business Ethics 3 SCH	Business Com 2 SCH	Res & Anal in Acct 2 SCH	Total Hours/SCH integrated	Balance Hours/SCH in Acct classes
		Integrated or Stand-alone	Integrated or Stand-Alone	Integrated or Stand-alone		
A325 Cost Accounting	3 SCH 45 hours	.5 SCH 7.5 hours			.5 SCH 7.5 hours	2.5 SCH 37.5 hours
A424 Auditing and Assurance Services	3 SCH 45 hours	.5 SCH 7.5 hours			.5 SCH 7.5 hours	2.5 SCH 37.5 hours
*A440 Applied Professional and Empirical Research in Accounting and Auditing	3 SCH 45 hours			3 SCH 45 hours	3 SCH 45 hours	0 SCH 0 hours
*A455 Applied Professional and Empirical Research in Accounting and Auditing	3 SCH 45 hours			3 SCH 45 hours	3 SCH 45 hours	0 SCH 0 hours
C104 Business Presentations	3 SCH 45 hours		3 SCH 45 hours		3 SCH 45 hours	0 SCH 0 hours
C204 Business Communication	3 SCH 45 hours		3 SCH 45 hours		3 SCH 45 hours	0 SCH 0 hours
**C301 Communications for Accountants	1 SCH 15 hours		1 SCH 15 hours		1 SCH 15 hours	1 SCH** 0 hours
***L312 Ethical Responsibilities of Business	3 SCH 45 hours	3 SCH 45 hours			3 SCH 45 hours	0 SCH 0 hours
L375 Ethics and the 21 <sup>st</sup> Century Business Leader	2 SCH 30 hours	2 SCH 30 hours			2 SCH 30 hours	0 SCH 0 hours

## Notes:

Totals - See footnotes below. Totals are not provided because they would not be meaningful due to double-counting and the fact that not all required accounting and business courses are listed.

\* A440 and A455 are the same course. The A455 course number was changed to A440 as of Fall 2014. The course has been approved by the Illinois Board of Examiners as satisfying the "research and analysis in accounting" requirement.

\*\* C301 is counted by both the IU Kelley School-Bloomington and the Illinois Board of Examiners as an Accounting course. The only students who take this required course are Accounting Majors. It covers written and oral communication skills specifically for use in an accounting career, including communication aspects of accounting client interviews, and preparation of audit reports.

\*\*\* L312 is an elective. While few students choose it, the Illinois 3-credit ethics requirement is met by students who take it. As of Fall 2014, all Accounting Majors are required to take A325, A424, and L375 (listed above). The sum of the ethics coverage in these courses meets the 3-credit ethics requirement.