### Undergraduate Accounting Courses

<table>
<thead>
<tr>
<th>Required Accounting Courses</th>
<th>Quarter Hours</th>
<th>SCH and Contact Hours</th>
<th>Business Ethics* Integrated or Stand-alone</th>
<th>Business Com* Integrated or Stand-alone</th>
<th>Res &amp; Anal in Acct Integrated or Stand-alone</th>
<th>Total Hours/SCH Integrated</th>
<th>Balance Hours/SCH in Acct classes</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 100 - Prin of Accounting Lab (a)</td>
<td>0</td>
<td>0</td>
<td>10 hours</td>
<td></td>
<td></td>
<td>0</td>
<td>10 hours</td>
</tr>
<tr>
<td>ACC 101 - Intro to Accounting I</td>
<td>4</td>
<td>2.67 SCH 30 hours</td>
<td></td>
<td></td>
<td></td>
<td>2.67 SCH 30 hours</td>
<td></td>
</tr>
<tr>
<td>ACC 102 - Intro to Accounting II</td>
<td>4</td>
<td>2.67 SCH 30 hours</td>
<td></td>
<td></td>
<td></td>
<td>2.67 SCH 30 hours</td>
<td></td>
</tr>
<tr>
<td>ACC 250 – Career Mgmt for Accountants</td>
<td>2</td>
<td>1.33 SCH 15 hours</td>
<td></td>
<td></td>
<td></td>
<td>1.33 SCH 15 hours</td>
<td></td>
</tr>
<tr>
<td>ACC 303 - Managerial Accounting</td>
<td>4</td>
<td>2.67 SCH 30 hours</td>
<td></td>
<td></td>
<td></td>
<td>2.67 SCH 30 hours</td>
<td></td>
</tr>
<tr>
<td>ACC 304 - Financial Reporting I</td>
<td>4</td>
<td>2.67 SCH 30 hours</td>
<td></td>
<td></td>
<td></td>
<td>2.67 SCH 30 hours</td>
<td></td>
</tr>
<tr>
<td>ACC 305 - Financial Reporting II</td>
<td>4</td>
<td>2.67 SCH 30 hours</td>
<td></td>
<td></td>
<td></td>
<td>2.67 SCH 30 hours</td>
<td></td>
</tr>
<tr>
<td>ACC 306 - Financial Reporting III</td>
<td>4</td>
<td>2.67 SCH 30 hours</td>
<td></td>
<td></td>
<td></td>
<td>2.67 SCH 30 hours</td>
<td></td>
</tr>
<tr>
<td>ACC 308 - Advanced Financial Accounting</td>
<td>4</td>
<td>2.67 SCH 30 hours</td>
<td></td>
<td></td>
<td></td>
<td>2.67 SCH 30 hours</td>
<td></td>
</tr>
<tr>
<td>ACC 350 - Info for Decision Making</td>
<td>4</td>
<td>2.67 SCH 30 hours</td>
<td></td>
<td></td>
<td>2.0 SCH 22 hours</td>
<td>2.0 SCH 22 hours</td>
<td>0.67 SCH 8 hours</td>
</tr>
<tr>
<td>ACC 372 - Audit/ Assurance Services I</td>
<td>4</td>
<td>2.67 SCH 30 hours</td>
<td></td>
<td></td>
<td></td>
<td>2.67 SCH 30 hours</td>
<td></td>
</tr>
<tr>
<td>ACC 374 - Audit/ Assurance Services II</td>
<td>4</td>
<td>2.67 SCH 30 hours</td>
<td></td>
<td></td>
<td></td>
<td>2.67 SCH 30 hours</td>
<td></td>
</tr>
<tr>
<td>ACC 380 - Taxes - Individuals &amp; Property</td>
<td>4</td>
<td>2.67 SCH 30 hours</td>
<td></td>
<td></td>
<td></td>
<td>2.67 SCH 30 hours</td>
<td></td>
</tr>
<tr>
<td>ACC 383 - Taxes Corp. &amp; Partnerships</td>
<td>4</td>
<td>2.67 SCH 30 hours</td>
<td></td>
<td></td>
<td></td>
<td>2.67 SCH 30 hours</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>50 Qtr Hrs</td>
<td>33 SCH 375 hours</td>
<td>0 SCH 0 hours BEthics</td>
<td>0 SCH 0 hours BCOM</td>
<td>2.0 SCH 22 hours RAA</td>
<td>2.0 SCH 22 hours</td>
<td>31 SCH 353 hours</td>
</tr>
</tbody>
</table>

Add back the 2 SCH of Accounting Research and Analysis = 2 SCH of Accounting

* See next page

**NOTE:** All SCH must be in units of (.25) ¼ SCH: SCH credit of .25 will be rounded down, SCH credit of .50 will stand, & SCH credit of .75 will be rounded up

### (a) ACC 100 is a mandatory lab component of ACC 101, except for Summer and Accountancy Honors sections.
Assumptions:

- Student completes entire degree at DePaul using degree requirements effective Fall 2008 & thereafter.
- Each DePaul course is converted from quarter hours to semester hours by multiplying the quarter hours by two thirds. For example, each 4 quarter-hour course is equivalent to 2.67 credit hours.

IL CPA Candidate course requirements for business ethics and business communications are met at DePaul with stand-alone courses.

- **Business ethics** is covered with PHL 248/MGT 248 Business Ethics OR REL 228/MGT 228 Business, Ethics & Society (4 quarter hours X 2/3 = 2.67 semester hours, which the IL Board of Examiners allows to be rounded up to meet the 3.0 semester hour requirement).
- **Business Communications** is covered with these course requirements:
  - ORGC 201 (previously CMNS 201) Business & Professional Communication OR MKT 376 Effective Business Communication (4 quarter hours X 2/3 = 2.67 semester hours) (Previously CMN 212 or CMN 220 was required.)
  - One of these courses:
    - WRD 202 Professional Writing for Business (2 quarter hours = 1.33 semester hours)
    - WRD 204 Technical Writing (4 quarter hours = 2.67 semester hours)
    - WRD 206 Intro to Professional Writing (4 quarter hours = 2.67 semester hours)
    - WRD 301 Writing in Workplace Contexts (4 quarter hours = 2.67 semester hours) was previously a choice for students

- The IL CPA Candidate accounting research requirement (maximum of 2 semester hours of accounting hours) is being met with ACC 350 Information for Decision Making, where research skills are integrated.
- The accounting courses required for all DePaul undergraduate accounting majors are being used to meet ONLY the accounting hours required for IL CPA Candidates. The business hours required for IL CPA Candidates are being met by non-accounting courses. Thus, accounting courses are not being double-counted as both accounting and business hours for IL CPA Candidates.
- **Definition of accounting research** 2 semester hour requirement (equivalent to 3 quarter hours) – Require students to obtain entry level proficiency in research skills; Databases used could include: AICPA Professional Standards and/or PCAOB standards to research auditing and attestation issues; Statements on Standards for Accounting and Review Services to research compilation and review engagement issues; FASB Accounting Standards Codification™ to research financial accounting and not for profit accounting issues; GASB Codification to research governmental issues; RIA Checkpoint to research tax issues or other publicly-available Internal Revenue Code databases; other database queries and website searches to research accounting issues such as current state of the economy, FASB and ASB proposed new standards, international accounting and auditing standards, and AICPA current developments.
- **Definition of business ethics** 3 semester hour (MAX) requirement (equivalent to 4.5 quarter hours) – Require students to consider moral problems arising in business as well as issues of individual conduct and public policy. May include a discussion of general problems in ethical theory which have a direct bearing on specific business issues. The course may be in any department as long as the course title contains the words “Business Ethics.” If the course does not contain these words, it will be the responsibility of DePaul to demonstrate that the course is in fact a business ethics course.
- **Definition of business communications** 2 semester hour (MAX) requirement – Require students to develop effective communication skills for a variety of business situations. Students will apply basic communication skills and human relations principles to planning, organizing, and producing letters, reports, and oral presentations.
Additional Notes About DePaul's Accounting Curriculum:

- **30 semester credit hours in accounting are required for IL CPA Candidates**: the required accounting courses at DePaul for undergraduate accounting majors total 33 semester hours, with 2 semester hours for Research & Analysis integrated into ACC 350.

- Undergraduate accounting majors at DePaul do not need to count ANY of their internship courses as accounting hours to meet the 30 semester credit hour requirement for IL CPA Candidates.

- Students graduating with an accounting major who earn all of their degree requirements at DePaul are required to take a minimum of 192 quarter hours. To be eligible to sit for the CPA Exam, students need 225 quarter (150 semester) hours in total. Students can meet the added 33 quarter hours in a variety of ways. Any combination below can be considered by students:
  - Take more accounting electives not required for DePaul degree requirements (see list below)
  - Take a CPA Review course from a regionally accredited university for credit, as long it has been approved by the IL Board of Examiners as counting for credit; effective Summer 2015, DePaul is not offering a CPA Review.
  - Double major at DePaul
  - Have an accounting major and a minor in another area
  - Take any other college courses they wish (at DePaul or elsewhere) as long as they do not duplicate courses already taken and/or courses counting toward their undergraduate degree at DePaul. This is a viable option because DePaul’s required courses for an undergraduate accounting major meets the hours and courses required for accounting, accounting research and analysis, business ethics, and business communication.
  - Take graduate accounting courses leading to a graduate degree, which count for 1.6 times the credit hours earned in graduate accounting classes. However, for students in the 5-year program taking ACC 545, ACC 550, and ACC 551 during their senior year, these courses are considered undergraduate courses by the IL Board of Examiners; therefore, no extra credit hours are assigned when ACC 545, ACC 550, and ACC 551 are taken during an undergraduate student’s senior year.

- Accounting students at DePaul can use their accounting internship course to meet the DePaul Liberal Arts "Experiential Learning" requirement. (If students take more than one internship and get credit, even if credit is not needed for graduation, the additional accounting internship can count towards meeting the 150 semester (225 quarter) hour requirement.

- Accounting courses taken that are not required for accounting majors at DePaul can be used to meet the 150 semester-hour requirement. Electives include (4 quarter hours = 2.67 semester hours):
  - ACC 370 Professional Responsibilities and Business Law
  - ACC 375 Fraud Examination & Forensic Auditing (4 quarter hours)
  - ACC 376 Internal Auditing (4 quarter hours)
  - ACC 393 Internship in Accountancy (4 quarter hours)
  - ACC 396 Internal/External Consulting (old course, no longer offered)
  - ACC 398 Special Topics (4 quarter hours)
  - ACC 399 Independent Study (4 quarter hours)