

Illinois Board of Examiners – Integration Template
McKendree University – HLC Accredited (1970)
(School of Business - IACBE Accredited (April 13, 2007))

Integration of Business Ethics, Business Communication, and Accounting Research & Analysis

Required Accounting Courses	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
		Stand-alone	Stand-Alone	Stand-alone		
ACC 205 - Principles of Financial Accounting	3 SCH 45 hours					3 SCH 45 hours
ACC 220 - Accounting Information Systems	3 SCH 45 hours					3 SCH 45 hours
ACC 230 - Principles of Managerial Accounting	3 SCH 45 hours					3 SCH 45 hours
ACC 305 - Intermediate Financial Accounting I	3 SCH 45 hours					3 SCH 45 hours
ACC 306 - Intermediate Financial Accounting	3 SCH 45 hours					3 SCH 45 hours
ACC 307 - Intermediate Financial Accounting	3 SCH 45 hours					3 SCH 45 hours
ACC 330 - Managerial Cost Accounting	3 SCH 45 hours					3 SCH 45 hours
ACC 352 - Taxation of Individuals	3 SCH 45 hours					3 SCH 45 hours
ACC 354 - Taxation of Business Entities	3 SCH 45 hours					3 SCH 45 hours
ACC 401 - Advanced Financial Accounting	3 SCH 45 hours					3 SCH 45 hours
ACC 421 - Auditing	3 SCH 45 hours					3 SCH 45 hours
ACC 431 - Research in Accounting Theory	3 SCH 45 hours			2 SCH 30 hours	2 SCH 30 hours	1 SCH 15 hours
Total	36 SCH 540 hours			2 SCH 30 hours	2 SCH 30 hours	34 SCH 510 hours
Add back the 2 SCH of <u>RAA</u>				= 2 SCH of Accounting		+2 SCH of RAA
						= 36 SCH of Accounting
MGT 354 – Business Communications (W)	3 SCH 45 hours		2 SCH - BUS 30 hours			
MGT 424 – Business Ethics and Social Resp	3 SCH 45 hours	3 SCH - BUS 45 hours				

1. All SCH must be in units of ¼ (.25)
2. SCH credit of .25 will be rounded down
3. SCH credit of .50 will stand
4. SCH credit of .75 will be rounded up

INFORMATION SUPPORTING CREDIT HOURS FOR BUSINESS COMMUNICATION:

Course Number & Title	Credit Hours	Business Com 2 SCH	Catalog Description	Additional Information
		Stand-Alone		
<p>MGT 354 - Business Communications</p> <p>See Attached Syllabus</p>	<p>3 SCH 45 hours</p>	<p>3 SCH</p>	<p>An indepth analysis of communication systems in business. The objective is to develop written, oral and listening skills within the context of acquiring and holding a job. Other topics include resume format, cover letters, and interviews.</p>	<p>The focus of Business Communications Course is to improve the business writing skills as well as presentation skills of students.</p> <p>The course has been required as part of the accounting major requirements since Fall 2013.</p>

INFORMATION SUPPORTING CREDIT HOURS FOR BUSINESS ETHICS:

Course Number & Title	Credit Hours	Business Ethics 3 SCH	Catalog Description	Additional Information
		Stand-alone		
<p>MGT 424 - Business Ethics and Social Responsibility</p> <p>See Attached Syllabus</p>	<p>3 SCH 45 hours</p>	<p>3 SCH</p>	<p>This course addresses the importance of ethical considerations in business decisions. Topics include schools of ethical thought, the impact of competing stakeholder groups, and the creation of ethics enforcement systems. Students will refine their personal ethical standards and learn to apply ethical decision models to the resolution of business dilemmas.</p>	<p>The business ethics course focuses on address ethical issues in the workplace. The course is writing intensive.</p> <p>All accounting majors have been required to take this business ethics course since Fall 2013.</p>

INFORMATION SUPPORTING CREDIT HOURS FOR RESEARCH IN ACCOUNTING THEORY:

Course Number & Title	Credit Hours	RESEARCH IN ACCOUNTING THEORY 3 SCH	Catalog Description	Additional Information
		Stand-alone		
<p>ACC 431 – Research in Accounting Theory</p> <p>See Attached Syllabus</p>	<p>3 SCH 45 hours</p>	<p>3 SCH</p>	<p>An accounting capstone course focusing on the history, controversial issues and current developments in accounting theory. The research process and information literacy are emphasized. Students develop and present an individual research project that demonstrates synthesis of accounting theory and practice pertaining to a specific accounting topic.</p>	<p>The research component of the theory course was enhanced to provide additional course time devoted to research in accounting. The discussion, research project and presentation of findings comprise 2 credit hours of the course work.</p> <p>The accounting theory course has included two credit hours of research for several years. The title of the course was changed beginning Fall 2013 to better reflect the research component.</p>

INFORMATION SUPPORTING CREDIT HOURS FOR Managerial Cost Accounting:

Course Number & Title	Credit Hours	Managerial Cost Accounting 3 SCH	Catalog Description	Additional Information
		Stand-alone		
<p>ACC 330 – Managerial Cost Accounting</p> <p>See syllabus attached</p>	<p>3 SCH 45 hours</p>	<p>3 SCH</p>	<p>Topics include managerial report generation and analysis with written communication. Includes use of computer models for problem solving. Quantitative and qualitative analysis, including behavioral issues. Capital budgeting, tactical decision making and operation control.</p>	<p>The managerial cost accounting course was redesigned to emphasize the need for report design and generation. The course contains several written assignments, supported by Excel work papers.</p> <p>All accounting majors have been required to take this managerial cost accounting course since Fall 2014. Prior to the change, the coverage in the two predecessor cost accounting courses had a managerial focus with several writing assignments, group work and presentations.</p>