

**Illinois Board of Examiners – Integration Template**  
**Athens State University College of Business – ACBSP Accredited**  
**Accounting Program – ACBSP Separately Accredited**  
**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
		Integrated or Stand-alone	Integrated or Stand-alone	Integrated or Stand-alone		
AC 302 – Management Information Systems	<b>3 SCH</b> <b>45 hours</b>	.25 SCH 3.75 hours		.25 SCH 3.75 hours	.5 SCH 7.5 hours	<b>2.5 SCH</b> <b>37.5 hours</b>
AC 303 – Management Decision Support	<b>3 SCH</b> <b>45 hours</b>	.25 SCH 3.75 hours		.25 SCH 3.75 hours	.5 SCH 7.5 hours	<b>2.5 SCH</b> <b>37.5 hours</b>
AC 312 – Law for Accountants	<b>3 SCH</b> <b>45 hours</b>	.25 SCH 3.75 hours		.25 SCH 3.75 hours	.5 SCH 7.5 hours	<b>2.5 SCH</b> <b>37.5 hours</b>
AC 321 – Intermediate Accounting I	<b>3 SCH</b> <b>45 hours</b>	.25 SCH 3.75 hours		.25 SCH 3.75 hours	.5 SCH 7.5 hours	<b>2.5 SCH</b> <b>37.5 hours</b>
AC 322 – Intermediate Accounting II	<b>3 SCH</b> <b>45 hours</b>	.25 SCH 3.75 hours		.25 SCH 3.75 hours	.5 SCH 7.5 hours	<b>2.5 SCH</b> <b>37.5 hours</b>
AC 323 – Intermediate Accounting III	<b>3 SCH</b> <b>45 hours</b>	.25 SCH 3.75 hours		.5 SCH 7.5 hours	.75 SCH 11.25 hours	<b>2.25 SCH</b> <b>33.75 hours</b>
AC 361 – Federal Tax Accounting I	<b>3 SCH</b> <b>45 hours</b>	.25 SCH 3.75 hours			.25 SCH 3.75 hours	<b>2.75 SCH</b> <b>41.25 hours</b>
AC 362 – Federal Tax Accounting II	<b>3 SCH</b> <b>45 hours</b>	.25 SCH 3.75 hours			.25 SCH 3.75 hours	<b>2.75 SCH</b> <b>41.25 hours</b>
AC 401 - Auditing	<b>3 SCH</b> <b>45 hours</b>	.5 SCH 7.5 hours	.25 SCH 3.75 hours	.5 SCH 7.5 hours	1.25 SCH 18.75 hours	<b>1.75 SCH</b> <b>26.25 hours</b>
AC 442 – Advanced Auditing and Fraud Examination	<b>3 SCH</b> <b>45 hours</b>	.75 SCH 11.25 hours	.25 SCH 3.75 hours	.5 SCH 7.5 hours	1.5 SCH 22.5 hours	<b>1.5 SCH</b> <b>22.5 hours</b>
AC 431 – Advanced Accounting	<b>3 SCH</b> <b>45 hours</b>	.5 SCH 7.5 hours		.25 SCH 3.75 hours	.75 SCH 11.25 hours	<b>2.25 SCH</b> <b>33.75 hours</b>
AC 435 – Governmental Accounting	<b>3 SCH</b> <b>45 hours</b>	.25 SCH 3.75 hours		.25 SCH 3.75 hours	.5 SCH 7.5 hours	<b>2.5 SCH</b> <b>37.5 hours</b>
AC 471 – Cost Accounting	<b>3 SCH</b> <b>45 hours</b>	.25 SCH 3.75 hours		.5 SCH 7.5 hours	.75 SCH 11.25 hours	<b>2.25 SCH</b> <b>33.75 hours</b>
<b>Total</b>	<b>39 SCH</b> <b>585 hours</b>	4.25 SCH 63.75 hours	.5 SCH 7.5 hours	3.75 SCH 56.25 hours	8.5 SCH 127.5 hours	<b>30.5 SCH</b> <b>457.5 hours</b>
Add back the 3.5 SCH of RAA				<b>= 3.75 SCH of Acct</b>		<b>+ 3.75 SCH of RAA</b>
<b>*MG 320 – Organizational / Business Communication</b>	<b>3 SCH</b> <b>45 hours</b>		<b>3 SCH</b> <b>45 hours</b>			<b>= 34.25 SCH of Accounting</b>

\*MG320 is a required component of the Accounting program.

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