

**NORTHWESTERN UNIVERSITY (NU) SCHOOL OF PROFESSIONAL STUDIES (SPS)**

*FICE Code: 001739; Most Recent HLC Accreditation: July 2015*

**Illinois Board of Examiners Integration Template Effective Winter Term 2022**

<b>NU SPS Accounting/ Business Course Number and Name</b>	<b>Units/ Quarter Hours <i>See Note (1)</i></b>	<b>Business Ethics (Req: 3 SH) <i>See Note (2)</i></b>	<b>Business Communications (Req: 2 SH) <i>See Note (3)</i></b>	<b>Minus Integrated Units/Hours</b>	<b>Balance Units/Hours in Accounting Classes</b>
<b>ACCOUNT 201: Introduction to Financial Accounting</b>	1 Unit				1 Unit
<b>ACCOUNT 202: Introduction to Managerial Accounting</b>	1 Unit				1 Unit
<b>ACCOUNT 208: Income Tax I</b>	1 Unit				1 Unit
<b>ACCOUNT 210: Intermediate Accounting I</b>	1 Unit				1 Unit
<b>ACCOUNT 211: Intermediate Accounting II- <i>See Note (3)</i></b>	1 Unit		0.25 Unit	0.25 Unit	0.75 Unit
<b>ACCOUNT 308: Income Tax II</b>	1 Unit				1 Unit
<b>ACCOUNT 310: Cost Accounting</b>	1 Unit				1 Unit
<b>ACCOUNT 340: Governmental and Nonprofit Accounting - <i>See Note (4)</i></b>	1 Unit				1 Unit
<b>ACCOUNT 350: Auditing Principles and Procedures I - <i>See Note (3)</i></b>	1 Unit		0.25 Unit	0.25 Unit	0.75 Unit
<b>ACCOUNT 360: Auditing Principles and Procedures II - <i>See Note (3)</i></b>	1 Unit		0.25 Unit	0.25 Unit	0.75 Unit
<b>ACCOUNT 390 Topics: Forensic Accounting</b>	1 Unit				1 Unit
<b>ACCOUNT 390 Topics: Data Analytics for Accounting – <i>See Note (4)</i></b>	1 Unit				1 Unit
<b>TOTAL UNITS</b>	12 Units		0.75 Unit	0.75 Unit	11.25 Units
<b>Conversion to quarter hours (QHs)</b>	X 4		X 4	X 4	X 4
<b>TOTAL QHs</b>	48 QHs		3 QHs		45 QHs
<b>Conversion of QH to semester hours (SH)</b>	X 2/3		x 2/3		x 2/3
<b>TOTAL HOURS (in SH)</b>			Integrated 2 SHs		30 SHs

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**Notes to Template**

Note (1): Northwestern University's [policy on awarding credits](#) states that credit is awarded in Units, rather than credit hours, on student transcripts. Each of the courses included in this template, which meet over a ten-week period, are assigned 1.0 Unit of Unit. Northwestern does not typically offer conversions of Unit to credit hour systems; however, institutions accepting Northwestern credits in transfer can consider 1.0 Northwestern Unit to be approximately equal to 4.0 quarter hours.

Note (2): SPS students can meet the IBOE Business Ethics requirement by successfully completing PHIL 364: Business and Professional Ethics (*previously called Business Ethics*) at Northwestern. (1 Unit\*)

Note (3): If a SPS student *does not complete* the SPS Online CPA Accounting Certificate Program, the SPS student can meet the IBOE Business Communications requirement by:

(1) Successfully completing one of the following courses at Northwestern:

- ENGLISH 205: Business Communication, Intermediate Composition (*previously called Business Communications*) (1 Unit\*)
- COMM ST 360-0 Theories of Organizational Communication (1 Unit\*)

*or*

(2) Successfully completing an IBOE-approved business communications course at another accredited institution.

Note (4): The following courses were added to the SPS accounting curriculum during the 2021-2022 academic year:

- ACCOUNT 340: Governmental and Nonprofit Accounting
- ACCOUNT 390 Topics: Data Analytics for Accounting

Prior to the 2021-2022 academic year, the SPS accounting curriculum instead included the following two courses:

- ACCOUNT 390 Topics: Research & Communication
- ACCOUNT 390 Topics: International Accounting.

If a SPS student successfully completes *any two of the four* accounting courses listed in this note, those courses will be counted towards the IBOE 30 SH Accounting Course requirement (as well as towards the SPS Online CPA Accounting Certificate Program).

\* 1 Unit x 4 QHs per Unit = 4 QHs; 4 QHs x 2/3 SH per QH = 2.67 SHs (rounded up to 3 SHs per the IBOE)