Accountancy (School)

The School of Accountancy is dedicated to the discovery, the interpretation and the dissemination of knowledge to students, the profession and colleagues.

Accounting is the process of identifying, measuring, and communicating economic information to permit informed judgments and decisions by users of the information. Such information is required and used by parties, both internal and external to a business, a not-for-profit organization, and other entities.

The curriculum is designed with sufficient flexibility to prepare students for the many career options available to accounting graduates. Among the principal career options are public accounting (Certified Public Accountants), corporate accounting, not for profit accounting and other business consulting or finance flavored careers. Illinois and most other states require 150 hours of college credit to sit for the CPA exam.

The curriculum consists of three segments, each designed for a specific purpose. The first segment, the University Core Curriculum, is designed to provide a solid grounding in the liberal arts and sciences, and promote analytic and imaginative abilities that are essential for a life of inquiry, creativity and informed civic participation. The second segment, the Professional Business Core, is required of all business majors. It provides a broad base of knowledge in accounting, finance, management, marketing, business law, technology, economics, communications and math required for the professional study of accounting. The third segment, the Accounting Core consists of essential accounting material all accounting professionals should master. Students preparing for a career in accounting will have access to separate courses in advanced accounting, accounting for public organizations, auditing, advanced cost, advanced taxation, and enterprise networks and communications. Those students preparing for a career in public accounting should also pursue a fifth year of study and the Master of Accountancy degree. Specialized courses of study in taxation and audit/systems are available.

A major in Accounting requires students to earn a minimum grade of C (a grade of C- is not sufficient) in each of the courses taken to satisfy the requirements for the Accounting major* (as described below), and students must earn a minimum 2.0 grade point average for those major courses. The School of Accountancy enforces all prerequisites for accounting prefix courses which in some cases include a grade of C or higher. All 300- and 400-level accounting courses may be repeated for a grade only once. For Accounting majors and minors, Accounting courses completed more than seven calendar years prior to the current term must repeated (excluding ACCT 208).

The Capstone Option for Transfer Students

The Capstone Option is available to students who have earned an Associate in Applied Science (AAS) degree or have the equivalent and who have a cumulative 2.0/4.0 GPA on all accredited coursework prior to the completion of the AAS, as calculated by SIU. The Capstone Option reduces the University Core Curriculum requirements from 39 to 30 hours, therefore reducing the time to degree completion. See the Capstone Option section for more information on this option. Students who apply for the Capstone Option will work with the College of Business Advisement Office for approval of the Capstone Option and will complete a personal contract for a degree completion plan.
Differential Tuition

The College of Business assesses College of Business majors a differential tuition for declared College of Business majors. The College of Business has a “minor program fee” for other than College of Business majors that is equal to 15% of 15 credit hours of applicable tuition for declared College of Business minors.

Program Objectives for Students

Students graduating with an undergraduate degree in accounting should possess a basic understanding of accounting concepts (financial, taxation, auditing, managerial and accounting information systems) such that they would be able to prepare, analyze and communicate accounting information. Students graduating with an undergraduate degree should also be able to communicate effectively in a business setting both orally and in the written form. Graduates should be able to apply their accounting knowledge to unstructured problems, to work effectively in a team environment and to work effectively in a computer-based environment.

Bachelor of Science Degree in Accounting

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<tr>
<td>Requirements for Major in Accounting. Minimum grade of C required for all classes in major area (a grade of C- is not sufficient).</td>
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<tr>
<td>Accounting Core</td>
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<tr>
<td>ACCT 321, ACCT 322, ACCT 421</td>
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<td>ACCT 331, ACCT 431</td>
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<td>ACCT 360, ACCT 460</td>
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<tr>
<td>Accounting Electives - Choose one of the following three-hour courses: ACCT 411, ACCT 465, ACCT 468, ACCT 471 or ACCT 495</td>
<td>3</td>
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<tr>
<td>Electives $^1$</td>
<td>4</td>
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<tr>
<td>Total</td>
<td>120</td>
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1 120 semester hours are required for graduation. Any additional hours of college level credit can be used to equal minimum 120 semester hours required for degree.
Online Accounting Degree Completion

The School of Accountancy offers an online delivery option for students residing outside the Carbondale community or who have work and/or family commitments that make traditional campus attendance impractical. The same curriculum requirements apply to both residential and online students. Students are generally restricted to taking courses within the delivery option they select at the outset of the program, but may switch to the other delivery option one time before graduation.

Accounting Minor

A minor in Accounting consists of a minimum of 15 semester hours, including ACCT 220, ACCT 230 and nine credit hours in Accounting at the 300-level or above. All prerequisites for these classes must also be satisfied. At least nine of the 15 semester hours must be taken at Southern Illinois University Carbondale. An advisor within the College of Business must be consulted before selecting this field as a minor. A minor from the College of Business requires students to earn a minimum grade of C (a grade of C- is not sufficient) in each of the courses taken to satisfy the requirements for their minor, and students must earn a minimum 2.0 grade point average for those minor courses.

Undergraduate Certificate in Accounting

The Undergraduate Certificate in Accounting is a 30-credit certificate program for individuals who want intensive study in accounting without fulfilling all of the requirements for a bachelor's degree. The program is ideal for individuals who already have a bachelor's degree in a non-accounting business field but need 30 credits of accounting coursework to take the CPA exam; individuals desiring entry-level accounting positions that do not require a bachelor's degree; and students who are pursuing degrees at other institutions but spend a year at Southern Illinois University under a study abroad or other exchange program. The certificate requires students to complete a minimum of 30 semester hours of credit at Southern Illinois University, with at least 21 of the 30 credits in accounting or other business courses approved by the department as relevant to the study of accounting. (Candidates for the CPA exam must have a minimum of 30 credits in accounting courses.) The certificate is available to both residential and on-line students.

Accounting Courses

ACCT208 - Business Data Analysis 208-3 Business Data Analysis. (Same as FIN 208 and MGMT 208) [IAI Course: BUS 901] Uses of data in policy formulation are discussed. Emphasis is placed on the conversion of raw information into statistics, which are useful to the decision-maker. Problems stress solution to questions typically raised in businesses. Prerequisite: MATH 139.

ACCT210 - Acct Principles & Control 210-3 Accounting Principles and Control. Prevalent accounting principles and practices employed in business organizations. Accumulation of data and usefulness of reports are considered. Tax implications of business studied. Not open to students with a major in the College of Business. No credit given for ACCT 210 if credit is claimed for ACCT 220.

ACCT220 - Accounting I-Financial 220-3 Accounting I-Financial. [IAI course: BUS 903] This course covers the basic concepts, principles and techniques used to generate accounting data and financial statements and to interpret and use the financial data to enhance decision making. Restricted to sophomore standing.

ACCT230 - Accounting II-Managerial 230-3 Accounting II-Managerial. [IAI Course: BUS 904] The use of accounting information for managerial planning, control and decision making through budgeting, cost and variance analyses, and responsibility accounting. Prerequisite: ACCT 220. Restricted to sophomore standing. Accounting majors and minors must pass ACCT 220 with a grade of C or better.
ACCT240 - Accounting Princs & Control II 240-3 Accounting Principles and Control II. Prevalent accounting principles and practices used in planning, control and decision making in business organizations. How to use data to best use organizational data to understand the cost and managerial aspects of an organization. Tax implications of managerial decisions will be studied. Not open to students with a major in the College of Business. No credit is given for ACCT 240 if credit is claimed for ACCT 230.

ACCT321 - Intermediate Accounting I 321-3 Intermediate Accounting I. Current accounting principles and procedures relating to elements of financial reporting. Particular emphasis on current and fixed asset valuation. Prerequisite: MATH 140; ACCT 220 and ACCT 230 with a grade of C or better. Restrictions: College of Business majors or minors, junior standing or higher.

ACCT322 - Intermediate Accounting II 322-3 Intermediate Accounting II. Continuation of the study of accounting principles and procedures with emphasis on liabilities, corporate capital, and income determination. Preparation and use of special statements; analysis and interpretation of statements. Prerequisite: ACCT 321 with grade of C or better and MATH 140. Restrictions: College of Business majors or minors, junior standing or higher.

ACCT331 - Cost Accounting 331-3 Cost Accounting. Interpretation and managerial implications of material, labor, and overhead for job order, process and standard cost systems, cost-volume-profit relationships, direct costing, and budgeting. Accounting for complex process production flows, joint and by-products, spoilage, and scrap. Responsibility accounting and reporting. Prerequisite: ACCT 220 & ACCT 230 with C or better; ACCT/FIN/MGMT 208; MATH 139 and MATH 140. Restrictions: College of Business majors or minors, junior standing or higher.

ACCT341 - Introduction to Taxation 341-3 Introduction to Taxation. Background, principles, and procedures for the determination of taxable income as a basis for federal income tax. Particular attention is given to those aspects, which are at variance with usual accounting treatment in the determination of net income. Includes practice in the methodology of tax solutions. Prerequisite: ACCT 220 and ACCT 230 with grades of C or better. Restrictions: Accounting majors or minors, junior standing or higher.

ACCT360 - Acct Systems Operations 360-3 Accounting Systems Operations. (Same as MGMT 360) Accounting information systems analysis and design. Focusing on internal controls, data modeling, databases, documentation tools and information retrieval to improve business decisions. Prerequisite: C or better in MGMT 345. Restrictions: Accounting majors or minors, junior standing or higher, or consent of the school.

ACCT411 - Enterprise Ntwrks & Commun 411-3 Enterprise Networks and Communication. (Same as MGMT 411) Application of data communications and network technologies for improving business. Coverage includes, but is not limited to: introduction to the principles of data transmission technology, various communication architectures and protocols, basic network design principles, internet and intranet technologies, data security issues and elements of network management. Prerequisite: C or better in MGMT 345.

ACCT414 - Business Ethics 414-3 Business Ethics. Examines the philosophical, sociological and legal dimensions of contemporary ethical issues facing the business world today. Stress is on stakeholder analysis and appropriate policy decisions for multinational corporations. Course content centers on actual business cases and hypothetical ethical dilemmas.

ACCT421 - Advanced Accounting 421-3 Advanced Accounting. Accounting principles and procedures relating to specialized topics in financial accounting and business combinations, resulting in consolidated financial statements, and financial accounting for partnerships. Prerequisite: a grade of C or better in ACCT 322. Restrictions: Accounting majors or minors, junior standing or higher.

ACCT431 - Advanced Cost Accounting 431-3 Advanced Cost Accounting. Managerial decision making; profit planning and control through relevant costing, return on investment and transfer pricing, determination of cost behavior patterns, analysis of variances, capital budgeting, inventory models, probabilities, statistical methods, and operations research. Prerequisite: ACCT 331 with grade of C or better. Restrictions: Accounting majors or minors, junior standing or higher.

ACCT441 - Advanced Tax 441-3 Advanced Tax. Study of income tax problems which arise from sole proprietorship, partnership, limited liability company, corporation, estate, and trust. Student does research
in source materials in arriving at solutions of complicated problems. Prerequisite: ACCT 341 with grade of C or better. Restrictions: Accounting majors or minors; junior standing or higher.

**ACCT460 - Auditing** 460-3 Auditing. Provides an overview of processes for planning and executing a risk-based audit; explains the procedures auditors use to evaluate internal controls; describes the tests auditors conduct to substantiate financial statement accounts. Prerequisite: a grade of C or better in ACCT 322. Restrictions: Accounting majors, minors, junior standing.

**ACCT465 - Internal Auditing** 465-3 Internal Auditing. The course covers internal audit from a broad perspective to include information technology, business processes, and accounting systems. Topics include internal auditing standards, risk assessment, governance, ethics, audit technique, and emerging issues. It covers the design of business processes and the implementation of key control concepts and will use a case study approach that addresses tactical, strategic, systems, and operational areas. Restrictions: Accounting majors or minors.

**ACCT468 - Forensic Accounting** 468-3 Forensic Accounting. Coverage of forensic accounting processes and tools used in the detection and prevention of fraud against the company. Topics include skimming, cash larceny, check tampering, billing schemes and others. The course will include the use of computer aids in forensic investigation. Restrictions: Accounting majors or minors.

**ACCT471 - Govt & Non Profit Accounting** 471-3 Governmental and Not for Profit Accounting. Financial and managerial accounting concepts peculiar to the planning and administration of public and quasi-public organizations, such as governmental units, institutions, and charitable organizations. Also includes the study of governmental auditing standards. Not for graduate credit. Prerequisite: ACCT 321 with a grade of C or better. Restrictions: Accounting majors or minors.

**ACCT475 - Accounting Capstone** 475-3 Accounting Capstone. Capstone course covering financial accounting and reporting, IFRS, government accounting, not-for-profit accounting, auditing and attestation, business law, taxation, and business environment and concepts. Emphasis is on reinforcing the knowledge and critical thinking skills necessary for problem-solving and communication in the accounting profession. Limited to students who are eligible to sit for the CPA Exam. Special approval required by the Director of the Master's in Accounting program.

**ACCT491 - Independent Study in Acct** 491-1 to 6 Independent Study in Accountancy. Independent study of specialized aspects of accountancy not available through regularly scheduled courses. Not for graduate credit. Prerequisite: a grade of C or better in each of ACCT 322, ACCT 331, and ACCT 341. Restrictions: Accounting majors or minors.

**ACCT495 - Internship** 495-3 Internship. Supervised work experience in professional accounting. Mandatory Pass/Fail only. Not for graduate credit. Course may be repeated in a subsequent semester, but only three semester hours may be applied toward the Accounting major and to the requirements to qualify for the C.P.A. examination. Additional credit hours may only satisfy the 300-400 level College of Business prefix elective or general elective requirements. Restrictions: Accounting majors or minors, outstanding record in accounting. Special approval needed from the department.

**ACCT512A - Seminar: Theor Frameworks** 512A-3 to 15 (3 per topic) Accounting Research Methods Seminar-Theoretical Frameworks. Describes and explains methods for examining research questions about professional judgment in accounting. May be repeated for credit but sections (a) through (d) can be taken only once.

**ACCT512B - Seminar: Research Design** 512B-3 to 15 (3 per topic) Accounting Research Methods Seminar-Research Design. Describes and explains methods for examining research questions about professional judgment in accounting. May be repeated for credit but sections (a) through (d) can be taken only once.

**ACCT512C - Seminar: Interpreting Data** 512C-3 to 15 (3 per topic) Accounting Research Methods Seminar-Interpreting Data. Describes and explains methods for examining research questions about professional judgment in accounting. May be repeated for credit but sections (a) through (d) can be taken only once.
ACCT512D - Seminar: Alt Research Methods 512D-3 to 15 (3 per topic) Accounting Research Methods Seminar-Alternative Research Methods. Describes and explains methods for examining research questions about professional judgment in accounting. May be repeated for credit but sections (a) through (d) can be taken only once.

ACCT512E - Seminar: Special Topics 512E-3 to 15 (3 per topic) Accounting Research Methods Seminar-Special Topics. Describes and explains methods for examining research questions about professional judgment in accounting. May be repeated for credit but sections (a) through (d) can be taken only once.

ACCT514 - Ethics of Business 514-3 Ethics of Business. (Same as BA 514) Philosophical implications of contemporary issues in business ethics. Restricted to enrollment in M. Acc. or consent of department.

ACCT521 - Emerging Issues in Acct 521-3 Emerging Issues in Accountancy. Identifies developing areas in financial accounting and forces students to research the issues, to think critically, evaluate alternatives and communicate conclusions in oral and written form. International accounting, not-for-profit, standard setting and regulation, and other developing issues are addressed. The Journal of Accountancy, other professional journals, and guest speakers. Prerequisite: ACCT 321, ACCT 322.

ACCT532 - Adv Management Accounting 532-3 Advanced Management Accounting. Management planning and control decisions and design and evaluation of management accounting systems requiring formal models and application of vigorous analytic reasoning. Integration and synthesis of techniques such as regression analysis, linear programming, decision theory and behavioral science for important decisions of the form. Information economics. Contemporary research directories. Restricted to enrollment in M.Acc. or M.B.A. program.

ACCT541 - Tax Concepts 541-3 Tax Concepts. Provides the student with an understanding of the nature of the federal tax law and an appreciation of the law's impact upon business decisions both for individuals and companies. Prerequisite: ACCT 441 with C or better.

ACCT542 - Tax Research & Procedure 542-3 Tax Research and Procedure. Provides the student with a working knowledge of the tax practitioner's methodology applied to the solution of both routine and complex tax problems. Prerequisite: ACCT 441 with C or better.

ACCT543 - Corporate Taxation 543-3 Corporate Taxation. (Same as LAW 514) Provides students with in-depth exposure to federal income taxation of corporations and shareholders. Areas explored are corporate formations, distributions, redemptions, liquidations, corporate income tax, accumulated earnings tax, personal holding company tax, and affiliated corporations. Prerequisite: ACCT 441 with C or better.

ACCT544 - Partnership Taxation 544-3 Partnership Taxation. (Same as LAW 515) Provides students with in-depth exposure to federal income taxation of partnerships, partners and related LLCs and owners. Areas explored are the definition of a partnership, acquisition of an interest, basis of interest, tax accounting for partnership, subchapter S, or LLC operation, distributions, termination, sale or exchange of interest, collapsible partnerships, death or retirement and tax shelters. Prerequisite: ACCT 441 with C or better.

ACCT545 - State and Local Taxation 545-3 State and Local Taxation. This course will focus on the legislative and judicial evolution of the present tax systems. Basic concepts of state and local taxation, such as jurisdiction, commerce clause restrictions, uniformity, apportionment and taxation of e-commerce, will be examined. One of the primary objectives of this class is to ensure that students are familiar with the myriad of U.S. Supreme Court decisions delineating the taxing authority of state and local government entities in relation to the commerce, due process, equal protection and supremacy clauses of the U.S. Constitution. Students will also learn to interpret and analyze complex court decisions. Restricted to enrollment in the M.Acc. or M.B.A. program.

ACCT546 - Estate & Gift Taxation 546-3 Estate and Gift Taxation. Provide basic principles of federal estate and gift taxation. Prerequisite: ACCT 441 with C or better.

ACCT547 - Tax Accounting 547-3 Tax Accounting Principles. Provides linkage of accounting skills with tax knowledge through identification of significant differences between tax and financial accounting and
selection of tax accounting principles having a significant impact on cash flows. Tax accounting problems for industrial, wholesale and retail companies. Prerequisite: ACCT 441 with C or better.

**ACCT548 - International Taxation** 548-3 International and Interstate Taxation. Examination of tax issues when taxable events or transactions cross international or state borders. Use of transfer pricing for international taxation purposes. Specific international taxation problems of foreign persons, U.S. citizens living abroad, U.S. shareholders of foreign corporations and problems related to multinational corporations. Also will examine issues of nexus and other principles guiding state taxation of persons and businesses involved in interstate commerce. Prerequisite: ACCT 441 with C or better.

**ACCT560 - IT Risk and Controls** 560-3 Information Technology Risk and Controls. Explains how organizations govern their investment in IT through strategic alignment, risk assessment, and performance measurement. Describes processes for evaluating and monitoring the effectiveness of IT general controls related to processing operations, system security, and change management. Prerequisite: ACCT 360. Restriction: enrollment as a graduate student.

**ACCT562 - Governance, Risk & Control** 562-3 Governance, Risk, and Control. Explains how management identifies and evaluates conditions that increase the risk of failing to achieve business objectives, and how organizations design and implement procedures to control business risk. Describes practices the board of directors rely on to govern enterprise risk management processes by monitoring and assessing the effectiveness of the organization's response to risk.

**ACCT563 - Advanced Auditing** 563-3 Advanced Auditing. Explains how auditors evaluate business risk, fraud risk, inherent risk, and control risk to assess the risk of misstatement in accounts while planning an audit engagement. Examines analytical procedures, the code of professional conduct, auditor reporting requirements, and auditor legal liability. Prerequisite: ACCT 460. Restriction: enrollment as a graduate student.

**ACCT564 - Enterprise Systems** 564-3 Enterprise Systems. Enterprise Systems (ERP systems) and technologies have become prevalent in many companies. This course will examine the technical overview of Enterprise Systems and their impact on organizations. The concepts, fundamentals and framework of the advanced systems will be explored to better understand the integration of Enterprise Systems in an organization. A better understanding of Enterprise Systems and its affect on an organization will be gained. Restricted to enrollment in the M.Acc. or M.B.A. programs.

**ACCT565 - Advanced AIS** 565-3 Advanced Accounting Information Systems. Advanced study in the systems that are used in companies especially database. Students will not be successful as auditors or internal accountants without database skills. The course would include advanced design issues, advanced query and data analysis skills (for internal and external purposes), db controls, db technology, etc. Prerequisite: ACCT 360.

**ACCT566 - Accounting Research** 566-3 Accounting Research. This course will provide research skills that are critical in Accounting. Students will identify a research topic, develop the research questions, conduct the research, and prepare a research document. The student will be exposed to how research is conducted and will develop the necessary skills to perform accounting research.

**ACCT567 - Fraud Examination** 567-3 Fraud Examination. Fraud examination will cover the principles and methodology of fraud detection and deterrence. The course includes such topics as skimming, cash larceny, check tampering, register disbursement schemes, billing schemes, payroll and expense reimbursement schemes, non-cash misappropriations, corruption, accounting principles and fraud, fraudulent financial statements, and interviewing witnesses.

**ACCT568 - Forensic Accounting** 568-3 Forensic and Investigative Accounting. Coverage includes: (1) investigative techniques and forensic accounting processes and tools used in the detection and prevention of fraud against a business entity; (2) definitions and descriptions of various fraudulent schemes; (3) litigation services provided by accountants including expert testimony; (4) methods of calculating losses and damages; and (5) basics of the use of computer aids in forensic investigation.
ACCT569 - Seminar-Audit/Systems 569-3 Seminar - Selected Audit/Systems Topics. Provides students with in-depth exposure to audit and/or accounting systems as it relates to selected topics. Topics will vary from semester depending upon instructor and topics of current interest to the accounting discipline.

ACCT571 - Govt & Non Profit Accounting 571-3 Governmental and Not for Profit Needs. Financial and managerial accounting concepts peculiar to the planning and administration of public and quasi-public organizations such as governmental units, institutions, and charitable organizations. Also includes the study of governmental auditing standards. Prerequisite: Accounting 321 with a grade of C or better.

ACCT575 - MAcc Capstone-CPA Review 575-3 MAcc Capstone-CPA Review. Capstone course covering financial accounting and reporting, IFRS, governmental accounting, not-for-profit accounting, auditing and attestation, business law, taxation, and business environment and concepts. Emphasis will be reinforcing the knowledge and critical thinking skills necessary for problem solving and communication in the accounting profession.

ACCT591 - Independent Study 591-1 to 6 Independent Study. Directed independent study in selected areas of accountancy. Restricted to enrollment in M.Acc. Program.

ACCT595 - Internship 595-3 Internship. Supervised work experience in professional accounting. Prerequisite: outstanding record in accounting and recommendation of the department committee on internship. Graded S/U only.


ACCT601 - Continuing Enrollment 601-1 per semester Continuing Enrollment. For those graduate students who have not finished their degree programs and who are in the process of working on their dissertation, thesis or research paper. The student must have completed a minimum of 24 hours of dissertation research, or the minimum thesis, or research hours before being eligible to register for this course. Concurrent enrollment in any other course is not permitted. Graded S/U or DEF only.

Accounting Faculty

Hendricks, Scott P., Clinical Assistant Professor, C.P.A., M.A.CC., J.D. Southern Illinois University, 1983.
Morris, Marc E., Associate Professor, J.D., Ph.D., Southern Illinois University, 2009.
Odom, Marcus, Professor, C.P.A., C.F.E., Ph.D., Oklahoma State University, 1991.
Wacker, Raymond F., Associate Professor, Emeritus, C.P.A., Ph.D., University of Houston, 1989.
Walker, Keith, Assistant Professor, C.P.A., Ph.D., Texas Tech University, 2016.

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Catalog Year Statement:
Students starting their collegiate training during the period of time covered by this catalog (see bottom of this page) are subject to the curricular requirements as specified herein. The requirements herein will extend for a seven calendar-year period from the date of entry for baccalaureate programs and three years for associate programs. Should the University change the course requirements contained herein subsequently, students are assured that necessary adjustments will be made so that no additional time is required of them.