

Accounting

Accounting Associate Degree

Certificate of Accounting Concentration

(CPA Exam Preparation)

Certificate of Fraud Examination

Certificate of Internal Auditing

(Bookkeeping Certificate: See Business Office Applications)

CPA Exam Review (courses only; no certificate)

Accountants, and the theoretical principles they use in their work, stand at the very center of our financial and economic activities. Economists, investors, business executives, labor leaders, bankers, and government officials all rely upon financial statements and other reports prepared by accountants to summarize and interpret the multitude of financial transactions that comprise day-to-day economic activity. The true value of an accountant is measured by his or her ability to develop and present understandable, reliable analyses of financial positions and the results of operations upon which business decisions are based.

The Accounting Associate Degree program prepares graduates for employment as accountants in business, industry, and government. Many experienced accountants become owners/operators of their own public accounting firms. The program emphasizes the use of personal computers along with manual procedures of accounting. The Accounting Associate Degree program is ideally suited to the needs of those who wish to take the Ohio CPA Examination with qualifying examinations upon graduation.

Certificate of Accounting Concentration (CPA Exam Preparation)

The Certificate of Accounting Concentration is intended for individuals who possess a bachelor's, a master's, or a doctoral degree in an area other than accounting and want to qualify under Ohio law to sit for the Ohio CPA exam. The 62 hours of course work recommended would provide candidates with the broadest possible knowledge of all four parts of the Ohio exam.

Certificate of Fraud Examination

The Certificate of Fraud Examination will develop the skills required to be successful in the challenging and interesting field of fraud examination. Students will learn how to prevent fraud, detect fraud, and investigate fraud within a company or government agency. Fraud examiners find employment in internal audit departments, private practice, and various governmental and regulatory agencies. Fraud examiners also

serve as expert witnesses in both criminal and civil cases.

Certificate of Internal Auditing

The Certificate of Internal Audit program develops the competencies required for today's internal auditor or the business professional involved with, or responsible for, related issues. The topics covered in this certificate program include Sarbanes-Oxley compliance, internal auditing, operational auditing, fraud control, and fraud prevention. These topics will be covered in eight 5-week courses. Courses meet one evening per week, making them convenient for the working professional. This certificate can be obtained easily in a year, taking one course at a time.

Traditional Classes and Distance Learning Choices at Columbus State

The Accounting program offers both traditional and distance learning (DL) options for students. The traditional learning experience provides students with high quality instruction in small classes at the downtown campus and off-campus locations. Accounting also offers distance learning courses, which provide the same high quality learning as traditional instruction and provide the flexibility of completing course work online or through video based instruction.

Upon completion of the Associate of Applied Science degree in Accounting, the graduate will be able to:

- Apply generally accepted accounting principles to measure, process, and communicate financial information about a business entity.
- Use accounting computer software to maintain accounting records and prepare financial statements.
- Prepare system flowcharts and evaluate the internal control of an accounting system.
- Apply theory and practical applications to budgeting, break-even analysis, product costing, profit planning, and cost analysis for decision making purposes.
- Compare and use financial statements for decision-making purposes.
- Explain the purpose and standards for an independent audit, as well as the procedures used in applying auditing standards while conducting an independent audit.
- Prepare budgets and forecasts for financial decisions.
- Identify and describe each of the rules contained in the AICPA Code of Professional Conduct.
- Apply the rules from the Internal Revenue Code and various state and local governing authorities in the calculation and reporting of taxable income and income tax liabilities for individuals and diverse business and not-for-profit entities, as well as in the preparation of payroll and other tax returns. Additionally, the student will understand the nature of the federal tax system and

research tax issues.

Accounting Associate Degree

COURSE		CR
Quarter 1		
ENGL 101	Beginning Composition	3
BMGT 111	Management	5
ACCT 106	Financial Accounting	5
ACCT 107	Managerial Accounting	5
ECON 200	Principles of Microeconomics	5
TOTAL CREDIT HOURS		23

Quarter 2		
ENGL 102	Essay and Research	3
SSCI 104	World Economic Geography	5
ACCT 108	Intermediate Preparedness	4
ACCT 126	Accounting Systems	4
FMGT 201	Corporate Finance	5
TOTAL CREDIT HOURS		21

Quarter 3		
COMM 200	Business Communications	3
COMM 105	Speech	3
ACCT 250	Intermediate Accounting I	4
ACCT 211	Cost Accounting	4
LEGL 264	Legal Environment of Business	4
TOTAL CREDIT HOURS		18

Quarter 4		
MATH 135	Elementary Statistics	5
ACCT 252	Intermediate Accounting II	4
ACCT 232	Federal Taxation I	4
HUM XXX	Humanities 111, 112, 113, 151, 152 or 224	5
TOTAL CREDIT HOURS		18

Quarter 5		
ACCT 253	Intermediate Accounting III	4
ACCT 236	Federal Taxation II	4
ACCT 241	Auditing I: Principles	3
BMGT 272	Case Studies in Strategic Management	4
TOTAL CREDIT HOURS		15

Quarter 6		
ACCT XXX	Accounting Technical Elective	4
ACCT 242	Auditing II: Applications	3
ACCT 243	Professional Standards and Ethics for Accountants	1
ACCT 271*	Accounting Practicum	3
ACCT 272*	Accounting Seminar	2
TOTAL CREDIT HOURS		13
TOTAL DEGREE CREDIT HOURS		108

* Must be taken together

Technical Elective must be selected from the following list of courses:

ACCT 121	Data Processing for Accountants	4
BOA 119	Basic Internal Controls and Fraud Prevention	2
ACCT 231	State and Local Taxation	4
ACCT 239	Advanced Taxation	4
ACCT 258	Advanced Accounting	4
ACCT 266	Public Administration/Fund Accounting	4
ACCT 275	Fraud Examination I	2
ACCT 276	Fraud Examination II	2
ACCT 277	Fraud the Legal Environment	4
ACCT 278	Fraud and Investigative Procedures	4
ACCT 281	Sarbanes-Oxley Act I	2

ACCT 282	Sarbanes-Oxley Act II	2
ACCT 285	CPA Exam Preparation: Auditing and Attestation	3
ACCT 286	CPA Exam Preparation: Business Environment	3
ACCT 287	CPA Exam Preparation: Financial Accounting & Reporting	3
ACCT 288	CPA Exam Preparation: Regulation	4
ACCT 291	Internal Audit I	2
ACCT 292	Internal Audit II	2
ACCT 293	Operational Auditing	2
ACCT 294	Internal Audit: Special Topics	2
ACCT 295–299	Studies in Contemporary Accounting	1–5

Certificate of Accounting Concentration (CPA Exam Preparation)

COURSE		CR
Quarter 1		
ACCT 106	Financial Accounting	5
ACCT 107	Managerial Accounting	5
TOTAL CREDIT HOURS		10

Quarter 2		
ACCT 108	Intermediate Preparedness	4
ACCT 126	Accounting Systems	4
TOTAL CREDIT HOURS		8

Quarter 3		
ACCT 250	Intermediate Accounting I	4
ACCT 211	Cost Accounting	4
TOTAL CREDIT HOURS		8

Quarter 4		
LEGL 264	Legal Environment of Business	4
ACCT 252	Intermediate Accounting II	4
ACCT 232	Federal Taxation I	4
TOTAL CREDIT HOURS		12

Quarter 5		
ACCT 253	Intermediate Accounting III	4
ACCT 236	Federal Taxation II	4
ACCT 241	Auditing I: Principles	3
TOTAL CREDIT HOURS		11

Quarter 6		
ACCT 266	Public Administration/Fund Accounting	4
ACCT 242	Auditing II: Applications	3
ACCT 258	Advanced Accounting	4
ACCT 243	Professional Standards and Ethics for Accountants	1
TOTAL CREDIT HOURS		12
TOTAL CERTIFICATE CREDIT HOURS		61

Certificate of Fraud Examination

COURSE		CR
Quarter 1		
ACCT 275	Fraud Examination I	2
ACCT 276	Fraud Examination II	2
TOTAL CREDIT HOURS		4

Quarter 2		
ACCT 277	Fraud and the Legal Environment	4
TOTAL CREDIT HOURS		4

Quarter 3		
ACCT 278	Fraud and Investigative Procedures	4

TOTAL CREDIT HOURS4

Quarter 4

ACCT 281 Sarbanes-Oxley Act I..... 2
ACCT 282 Sarbanes-Oxley Act II..... 2

TOTAL CREDIT HOURS4

TOTAL CERTIFICATE CREDIT HOURS16

Certificate of Internal Auditing

COURSE **CR**

Quarter 1

ACCT 275 Fraud Examination I..... 2
ACCT 276 Fraud Examination II..... 2

TOTAL CREDIT HOURS 4

Quarter 2

ACCT 281 Sarbanes-Oxley Act I..... 2
ACCT 282 Sarbanes-Oxley Act II..... 2

TOTAL CREDIT HOURS 4

Quarter 3

ACCT 291 Internal Audit I..... 2
ACCT 292 Internal Audit II..... 2

TOTAL CREDIT HOURS 4

Quarter 4

ACCT 293 Operational Auditing..... 2
ACCT 294 Internal Audit: Special Topics 2

TOTAL CREDIT HOURS 4

TOTAL CERTIFICATE CREDIT HOURS16

Accounting (ACCT)

ACCT 106 Financial Accounting (A, W, SP, SU, DL) 5 credits

ACCT 106 offers an introduction to accounting, emphasizing how general purpose financial statements communicate information about the business corporation’s performance and position for users external to management. Approximately one-third of the course emphasizes how the accountant processes and presents the information and includes exposure to recording transactions, adjusting balances, and preparing financial statements for service and merchandising firms according to established rules and procedures. The balance of the course examines major elements of the statements such as cash, receivables, inventory, long-lived assets, depreciation, current and long-term liabilities, and capital stock transactions. The Income Statement, Owner’s Equity Statement, Cash Flow Statement, and Balance Sheet are also covered.

Lecture: 5 hours – Lab: 0 hours

Concurrent: ACCT 106 and ACCT 107 can be taken concurrently

Lab fee: \$2.00

ACCT 107 Managerial Accounting (A, W, SP, SU, DL) 5 credits

Course is a continuation of ACCT 106 with special emphasis on the uses of financial measurements, calculations, and reports used by an organization to make a variety of management decisions. Specific uses discussed are methods for costing of products and services, decision analysis, budgeting and control.

Lecture: 5 hours Lab fee: \$2.00

Concurrent: ACCT 106 and ACCT 107 can be taken concurrently

ACCT 108 Intermed. Preparedness (A, W, SP, SU, DL) 4 credits

This is a follow-up course to ACCT 106 and ACCT 107 that develops the mechanical phase of theoretical concepts. This course is oriented toward the accounting major to enable the student to apply double entry accounting methods toward the daily maintenance of accounting records and the preparation of basic financial statements.

Lecture: 4 hours

Prerequisite: None Lab fee: \$2.00

ACCT 121 Data Processing for Accountants (DL) 4 credits

As applied to the accounting world, in-depth practice in the varied practical applications of Microsoft Excel electronic spreadsheet.

Lecture: 4 hours

Prerequisite: ACCT 106 Lab fee: \$5.00

ACCT 126 Accounting Systems (A, W, SP, SU, DL) 4 credits

ACCT 126 studies current practices and computer technologies used to design, utilize, and manage accounting information systems. Transaction process cycles, general ledgers, and subsidiary ledgers are analyzed. Internal controls, information security, and fraud detection are also examined. Students will prepare flowcharts and practice on accounting system software.

Lecture: 4 hours

Prerequisite: ACCT 106 and ACCT 107 Lab fee: \$5.00

ACCT 131 Cost Estimating (On Demand) 4 credits

This course is a study of how to identify and estimate the various project cost elements such as labor, materials, and overhead. The cost behavior of variable, fixed, and mixed costs will be analyzed. The refinements of cost systems will also be covered.

Lecture: 4 hours Lab fee: \$1.00

ACCT 211 Cost Accounting (SP, DL) 4 credits

ACCT 211 offers a study of the field of job order cost accounting; the cost cycle methods of handling materials, labor costs, and manufacturing overhead expenditures (controllable and uncontrollable); process cost accounting; byproducts and joint product costing; fundamental cost-volume-profit relationships (break-even analysis); static and flexible budgeting; activity-based costing and management.

Lecture: 4 hours

Prerequisite: ACCT 107 Lab fee: \$2.00

ACCT 231 State and Local Taxation (SP, SU, DL) 4 credits

ACCT 231 covers payroll taxes (withholding and reports), unemployment taxes, Worker’s Compensation, franchise taxes, personal property taxes, municipal income taxes, Ohio personal taxes, sales and use taxes, real estate taxes, and vehicle and other taxes.

Prerequisite: ACCT 106 Lab fee: \$5.00

ACCT 232 Federal Taxation I (A, SP, DL) 4 credits

ACCT 232 covers individual income taxes, returns, income exemptions, deductions, gains and losses, rates, adjustments, and credits. Also explores problems of proprietorship, partnerships, corporations, inventories, depreciation accounting, installment and

deferred sales treatment. Filing requirements, payments, refunds, claims, and tax planning techniques are discussed.

Lecture: 4 hours

Prerequisite: ACCT 106 Lab fee: \$5.00

ACCT 236 Federal Taxation II (W, DL) 4 credits

A continuation of ACCT 232, this course deals with nonliquidating distributions, earning and profits, and complete liquidations and corporate reorganization. Sub-chapter S corporations and partnerships are also covered, including reporting income, distributions, and liquidations. Estate and gift taxation are introduced.

Lecture: 4 hours

Prerequisite: ACCT 232 Lab fee: \$2.00

ACCT 239 Advanced Taxation (A, DL) 4 credits

A continuation of ACCT 236, this course covers fiduciaries, trusts, estates, gifts, tax exempt entities, foreign tax and special situations.

Lecture: 4 hours

Prerequisite: ACCT 236 Lab fee: \$3.00

ACCT 240 Tax Practice (A, DL) 4 credits

An advanced tax course covering the administrative aspects of practice before the IRS including rules, penalties, procedures, and ethics for client representation as a CPA, EA, or general tax preparer.

Lecture: 4 hours

Prerequisite: ACCT 236

ACCT 241 Auditing I: Principles (W, DL) 3 credits

This is a course concerned with the identification of professional qualifications and responsibilities of an auditor and study of auditing concepts utilized in the investigation and appraisal of economic information. Topics of study will include the role of the auditor in society, professional ethics, auditing standards, professional liability, audit objectives, relationship of risk and materiality to audit strategies, planning and accepting an engagement, an auditor's concern with internal control and evidence gathering and analysis techniques for all audit cycles: revenue, expenditure, personnel services, productive, investing, and financing and cash.

Lecture: 3 hours

Prerequisite: ACCT 250 Lab fee: \$3.00

ACCT 242 Auditing II: Applications (SP, DL) 3 credits

ACCT 242 is concerned with the practical application of professional qualifications and responsibilities of an auditor utilized in the investigation and appraisal of economic information. Evidence gathering and analysis techniques will be applied in a simulated audit case. Topics of study include audit sampling and auditor liability as well as the audit report and other special reports. Lecture: 3 hours

Prerequisite: ACCT 241 Lab fee: \$3.00

ACCT 243 Professional Standards and Ethics for Accountants (On Demand) 1 credit

This course will provide the student with an understanding of the American Institute of Certified Public Accountants' Code of Professional Conduct and Rules of Conduct. Students will study real-world situations and follow the required rules to make ethical decisions.

Lecture: 1 hour Lab fee: \$1.00

ACCT 250 Intermediate Accounting I (A, W, SP, SU, DL) 4 credits

This course presents a continuation of accounting theory. Topics explored include an in-depth study of the accounting process and accounting records; the nature and content of accounting statements: balance sheet, income statement, and retained earnings statement; analysis of working capital; analysis and methods of valuation and statement presentation of the following items: cash and receivables, and inventories.

Lecture: 4 hours

Prerequisite: ACCT 108 with a "C" or better and placement into, or completion of, MATH 103 Lab fee: \$1.00

ACCT 252 Intermediate Accounting II (A, SU, DL) 4 credits

This course offers a continuation of ACCT 250 including analysis and methods of valuation and statement presentation of the following items: current liabilities, and contingent items, intangible assets, deferred charges and long-term liabilities, investments, stockholders equity, and earnings per share., Lecture: 4 hours

Prerequisite: ACCT 250 Lab fee: \$1.00

ACCT 253 Intermediate Accounting III (A, W, DL) 4 credits

ACCT 253 is a continuation of ACCT 252 with a study of accounting for taxes, leases, pensions, cash flow statements, error analysis, and full disclosure in financial reporting. Lecture: 4 hours

Prerequisite: ACCT 252 Lab Fee: \$1.00

ACCT 258 Advanced Accounting (SP) 4 credits

ACCT 258 is the study of financial accounting theory and practice relating to accounting for business combinations, consolidated financial statements, partnerships, segment and interim reports, and foreign operations.

Lecture: 4 hours

Prerequisite: ACCT 253 Lab fee: \$1.00

ACCT 266 Public Admin./Fund Accounting (SP, SU, DL) 4 credits

ACCT 266 deals with the principles and applications of fund accounting as it relates to state and local governments. It includes budgeting, accounting, reporting, and auditing for federal government, colleges, universities and hospitals.

Lecture: 4 hours

Prerequisite: ACCT 250

ACCT 269 Foundations of Accounting (DL) 5 credits

ACCT 269 is a survey course concerned with the foundations of both financial and managerial accounting. This course covers the accounting for assets, liabilities, and owner's equity, financial statements and analysis, and managerial accounting. This course is not open to students with credit for ACCT 106 or ACCT 107. ACCT

269 is intended to meet the requirements of pre-MBA students.

Lecture: 5 hours

Prerequisite: None Lab fee: \$2.00

ACCT 271 Accounting Practicum (A, W, SP, SU) 3 credits

ACCT 271 offers a structured employment situation in which the student is introduced into an actual accounting office. The student is expected to perform many of the accounting procedures studied in conjunction with their other classes (i.e., bank reconciliations, payroll, journal entries, etc.) and to gain relevant experience and a limited work record. Weekly supervision of the intern is used to solve any job-related problems and to attempt to develop a sense of responsibility and a professional attitude within the student/intern. The job must be at least 21 hours a week in accounting work.

Practicum: 21 hours

Prerequisite: ACCT 250 Corequisite: ACCT 272

ACCT 272 Accounting Seminar (A, W, SP, SU) 2 credits

ACCT 272 offers a practical work experience in which the student is expected to perform several operational auditing procedures (i.e., flowcharts, organization charts, analysis of existing internal control, recommendations, etc.) related to an accounting internship position. Emphasis is placed upon analyzing and further understanding the student's working environment.

Lecture: 2 hours

Prerequisite: ACCT 250 Corequisite: ACCT 271

ACCT 275 Fraud Examination I (On Demand) 2 credits

This course is designed as:

- An elective course for the accounting major.
- A useful course for business executives interested in acquiring additional information about fraud detection, investigation and prevention.
- An interesting course for individuals in need of related continuing education credit. (Please verify that this course qualifies for continuing education credit with your certifying organization.)

Lecture: 2 hours Lab fee: \$2.00

ACCT 276 Fraud Examination II (On Demand) 2 credits

This course is designed as:

- An elective course for the accounting major.
- A useful course for business executives interested in acquiring additional information about fraud detection, investigation and prevention.
- An interesting course for individuals in need of related continuing education credit. (Please verify that this course qualifies for continuing education credit with your certifying organization.)

Lecture: 2 hours

Prerequisite: ACCT 275

Lab fee: \$2.00

ACCT 277 Fraud & Legal Environment (On Demand) 4 credits

This course provides an overview of the legal system as it relates to fraud and fraud examination. The topics covered include basic business law, civil court system, criminal law, and the criminal court system. Other topics covered are law enforcement agencies, burden of proof, subpoenas, search warrants, charges, arrests, working papers, reports, testimony, and the legal rights of suspects.

Lecture: 4 hours Lab fee: \$3.00

ACCT 278 Fraud & Investigative Procedures (On Demand) 4 credits

This course provides background information about fraud rationale from a social and behavioral science perspective. It also covers appropriate investigative procedures such as interviews of witnesses and suspects, and interrogations.

Lecture: 4 hours Lab fee: \$3.00

ACCT 281 Sarbanes-Oxley Act I (On Demand) 2 credits

This course is designed as:

- An elective course for the accounting major.
- A useful course for business executives interested in acquiring additional information about the Sarbanes Oxley Act.
- An interesting course for individuals in need of related continuing education credit. (Please verify that this course qualifies for continuing education credit with your certifying organization.)

Lecture: 2 hours Lab fee: \$2.00

ACCT 282 Sarbanes-Oxley Act II (On Demand) 2 credits

This course is designed as:

- An elective course for the accounting major.
- A valuable course for business executives interested in acquiring additional information about the Sarbanes Oxley Act.
- An interesting course for individuals in need of related continuing education credit. (Please verify that this course qualifies for continuing education credit with your certifying organization.)

Lecture: 2 hours

Prerequisite: ACCT 281 Lab fee: \$2.00

ACCT 285 CPA Exam Preparation: Auditing and Attestation (On Demand) 3 credits

This course covers the accounting implications of business planning, measurement, information technology, legal entities, and economic concepts using the MDS method. Course presumes that student has background knowledge in this area such as would have been obtained through previous coursework in Economics, Auditing, Information Systems, and the like.

Lecture: 3 hours

Lab fee: \$350.00 (The lab fee includes all course materials and is nonrefundable after their distribution).

ACCT 286 CPA Exam Preparation: Business Environment (On Demand) 3 credits

This course covers the accounting implications of business planning measurement, information technology, legal entities, and economic concepts using the MDS method. Course presumes that student has background knowledge in this area such as would have been obtained through previous coursework in economics, cost accounting, information systems, and the like.

Lecture: 3 hours

Lab fee: \$350.00 (The lab fee includes all course materials and is nonrefundable after their distribution).

ACCT 287 CPA Exam Preparation: Financial Accounting and Reporting (On Demand) 3 credits

This course covers the accounting principles generally accepted in the United States (GAAP) that affect business organizations, not-for-profit organizations, and governmental entities using the MDS

method. This course presumes that the student has background knowledge in this area as would have been obtained through previous coursework such as intermediate accounting.

Lecture: 3 hours

Lab fee: \$350.00 (The lab fee includes all course materials and is nonrefundable after their distribution).

ACCT 288 CPA Exam Preparation: Regulation (On Demand)

4 credits

This course covers the federal taxation, ethics, professional responsibilities, legal responsibilities, and business law using the MDS method. This course presumes that the student has background knowledge in this area such as would have been obtained through previous coursework in the areas of Federal Tax, Business Law, and Ethics.

Lecture: 4 hours

Lab fee: \$450.00 (The lab fee includes all course materials and is nonrefundable after their distribution).

ACCT 291 Internal Audit I (On Demand)

2 credits

This course is designed as:

- An elective course for the accounting major.
- An interesting course for individuals in need of related continuing education credit. (Please verify that this course qualifies for continuing education credit with your certifying organization.)

Lecture: 2 hours Lab fee: \$2.00

ACCT 292 Internal Audit II (On Demand)

2 credits

This course is designed as:

- An elective course for the accounting major.
- An interesting course for individuals in need of related continuing education credit. (Please verify that this course qualifies for continuing education credit with your certifying organization.)

Lecture: 2 hours

Prerequisite: ACCT 291 Lab fee: \$2.00

ACCT 293 Operational Auditing (On Demand)

2 credits

This course is designed as:

- An elective course for the accounting major.
- A useful course for business executives interested in acquiring additional information about fraud detection, investigation, and prevention.
- An interesting course for individuals in need of related continuing education credit. (Please verify that this course qualifies for continuing education credit with your certifying organization.)

Lecture: 2 hours Lab fee: \$2.00

ACCT 294 Internal Audit: Special Topics (On Demand) 2 credits

This course is designed as:

- An elective course for the accounting major.
- An interesting course for individuals in need of related continuing education credit. (Please verify that this course qualifies for continuing education credit with your certifying organization.)

Lecture: 2 hours Lab fee: \$2.00

ACCT 295 – 299 Studies in Contemporary Accounting

(On Demand)

1–5 credits

These are specially designed courses offering to meet the needs of the constantly changing accounting community and student population.

Prerequisite: Permission of Instructor

ACCOUNTING

Chairperson, Angelo J. Frole, B.S., *University of Dayton, M.A., Central Michigan University*

Coordinator, Professor D.J. Carmell, B.S., *The Ohio State University, B.S., Franklin University, M.B.A., Xavier University*

Faculty, Instructor Shannon Bookout, C.P.A., B.S., *Southern Illinois University, B.S., Franklin University, M.B.A., Franklin University*; Instructor Patrick Fiorelli, C.P.A., B.B.A., *Ohio University, M.B.A., The Ohio State University*; Assistant Professor John Gabelman, B.A., *The Ohio State University*; Professor Patricia Parker, C.P.A., B.S., *University of Louisville, M.A., The Ohio State University*; Instructor Brad Trimble, C.P.A., B.A., *Ohio Wesleyan University*

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