



ADDENDUM NO. 14

TO THE

2023-2024

KEISER UNIVERSITY UNDERGRADUATE CATALOG

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Effective August 27, 2024

KEISER UNIVERSITY UNDERGRADUATE CATALOG ADDENDUM

Keiser University continually reviews, improves and updates its programs, courses and curricula. It is incumbent on the University to reflect these revisions in its publications. The following Addendum No. 14 represents additions, changes and deletions to the 2023-2024 Keiser University Undergraduate Catalog, Volume 23, No. 1, and is effective August 24, 2024.

Contents

| | |
|---|----|
| Pg. 19, Accreditation Statement, AS Physical Therapist Assistant..... | 4 |
| Pg. 70, Required and Optional Fees for Programs..... | 4 |
| Pg. 118, Programs Offered at Each Campus | 10 |
| Pg. 143, Program Descriptions, Accounting, Bachelor of Arts Degree | 11 |
| Pg. 145, Program Descriptions, Accounting, Bachelor of Arts Degree | 12 |
| Pg. 150, Program Descriptions, Business Administration, Bachelor of Arts Degree | 13 |
| Pg. 275, Program Objectives, Accounting, Associates of Arts Degree..... | 13 |
| Pg. 357, Course Descriptions, BA Accounting..... | 13 |
| Pg. 366, Course Descriptions, BABA Transportation and Logistics Concentration..... | 16 |

Pg. 19, Accreditation Statement, AS Physical Therapist Assistant

Delete the second bullet on the page, concerning the Physical Therapist Assistant program, and add:

The Physical Therapist Assistant programs at Keiser University’s Fort Lauderdale, Fort Myers, Jacksonville, Lakeland, Melbourne, Miami, Sarasota, and West Palm Beach Campuses are accredited by the Commission on Accreditation in Physical Therapy Education (CAPTE), 3030 Potomac Ave., Suite 100, Alexandria, Virginia, 22305-3085; telephone: 703-706-3245; email: accreditation@apta.org; website: <http://www.capteonline.org>. If needing to contact the program/institution directly, please call Fort Lauderdale 954-776-4456, Fort Myers 239-277-1336, Jacksonville 904-296-3440, Lakeland 863-682-6020, Melbourne 321-409-4800, Miami 305-596-2226, Sarasota 941-907-3900 or West Palm Beach 561-471-6000; or email Fort Lauderdale: jeames@keiseruniversity.edu, Fort Myers: michael.boman@keiseruniversity.edu, Jacksonville: amhernandez@keiseruniversity.edu, Lakeland: terry.larsonmessmer@keiseruniversity.edu, Melbourne: julie.martin@keiseruniversity.edu, Miami: mobispo@keiseruniversity.edu, Sarasota: ttcarpenter@keiseruniversity.edu, and West Palm Beach: sconnerton@keiseruniversity.edu

Pg. 70, Required and Optional Fees for Programs

Replace the table with the following:

| PROGRAM | REQUIRED FEE |
|---|---|
| Accounting, Business Administration, and Business Administration – Automotive (bachelor’s level) | <ul style="list-style-type: none"> •Peregrine Exam \$70 |
| Crime Scene Technology | <ul style="list-style-type: none"> •Background Check \$60 or as required by the applicable agency |
| Diagnostic Medical Sonography | <ul style="list-style-type: none"> •ARDMS SPI \$250 •ARDMS specialty exam (Abdomen or OB) \$275 each •Background Check \$60 or as required by the applicable agency •Drug Screening prior to clinical rotations \$15-\$60 (varies by facility). Some medical facilities may require a drug screen prior to <i>each</i> clinical rotation. •Clinical fees \$20.00 to \$160.00 •Pre-Clinical vaccines, exams, and titers \$10-\$500. (varies by medical facility and immunity) •CPR \$20-\$40 (varies by providing organization) •HIPAA \$20 •BBP/OSHA \$20 •Medical Error Training \$20 •Mock Exam Prep, Prepry- \$85.00 •Track 2 ONLY: ARDMS Vascular specialty \$275 |
| Dietetics and Nutrition | <ul style="list-style-type: none"> • RDN Credentialing Exam fee: \$200.00 • Florida Licensure by Endorsement (Graduate has passed the RD/RDN Exam): |

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| | <ul style="list-style-type: none"> ○ Exam Application Fee (non-refundable) \$80.00 ○ Endorsement Application Fee (non-refundable) \$85.00 ○ Endorsement Fee \$75 (only endorsement applicants) ○ Licensure Fee (refundable) \$85.00 ○ Unlicensed Activity Fee (refundable) \$5.00 ● Background Check \$60 or as required by the applicable agency ● AHCA Livescan Fingerprinting \$88 ● Drug screening \$80.00 ● Medical Exam with titers, flu shot, and additional tests: variable, with \$300.00 minimum |
| Exercise and Sport Science | <p>Program Fees:</p> <ul style="list-style-type: none"> ● BLS \$20 - \$35 (fee varies by required services and service provider) ● First Aid - \$40 ● BBP/OSHA \$20 ● EKG \$60 ● Background Check \$60 or as required by the applicable agency (if needed for externship site requirements) ● Drug screening \$50-\$150 or as required by the applicable agency (if needed for externship site requirements) <p>Certification Fees:</p> <p>*Certified Personal Training (CPT) Certification (<u>select one organization</u>):</p> <ul style="list-style-type: none"> ● ACSM - \$349 (member rate) ● ACE - \$499 ● NASM - \$399 ● NSCA - \$435 <p>**Corrective Exercise Specialist:</p> <ul style="list-style-type: none"> ● NASM - \$399 <p>**Medical Exercise Specialist:</p> <ul style="list-style-type: none"> ● ACE - \$399 <p>**Certified Strength and Conditioning Specialist:</p> <ul style="list-style-type: none"> ● NSCA - \$475 <p>**Certified Special Populations Specialist:</p> <ul style="list-style-type: none"> ● NSCA - \$475 <p>**Certified Exercise Physiologist</p> <ul style="list-style-type: none"> ● ACSM - \$349 <p>**Group Fitness Instructor</p> <p>AFAA - \$164</p> |
| Forensic Investigation | Background Check \$60 or as required by the applicable agency |
| Health Information Management | <ul style="list-style-type: none"> ● RHIT \$229 <p>RHIA \$229</p> |
| Histotechnology | <ul style="list-style-type: none"> ● HT \$225 ● FL state trainee license \$45 ● Background Check \$60 or as required by the applicable agency |

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| | <ul style="list-style-type: none"> • CPR \$20 • HIPAA \$20 • BBP/OSHA \$20 • Medical Error Training \$20 • *Drug Screening prior to clinical rotations \$40 • Vaccines (dependent on titer demonstration of immunity; varies due to required services at medical facilities and via the service provider) \$50 - \$150 <p>FL Histotechnologist License \$100</p> |
| Imaging Science | <p>Clinical Imaging concentration ONLY:</p> <ul style="list-style-type: none"> • Background screen fee \$60-150 • Drug screen fee \$60-150 • CT ARRT \$250 • CT (NMTCB) \$250 • MR ARRT \$250 • MR (NMTCB, ARDMS) \$450 <p>MR (NMTCB, ARDMS) \$450</p> |
| Medical Administrative Billing and Coding | <ul style="list-style-type: none"> • AAPC Membership (\$210.00) <p>AAPC Certified Professional Coder Certification \$499, which allows the student 2 (two) attempts.</p> |
| Medical Assisting | <ul style="list-style-type: none"> • *Drug screen/Vaccines \$50-\$150 • Background Check \$60 or as required by the applicable agency. • BBP/HIV- \$15.95 • EKG-\$60.00 • BLS- \$35.00 • HIPAA- \$15.95 <p>Prevention of Medical Errors- \$15.95</p> |
| Medical Assisting Science | <ul style="list-style-type: none"> • *Drug screen/Vaccines \$50-\$150 • Background Check \$60 or as required by the applicable agency. • EKG-\$60.00 • BBP/HIV- \$15.95 • BLS- \$35.00 • HIPAA- \$15.95 • *BLS/CPR-eCampus students are responsible to obtain independently; fees range between \$15-\$50 • Prevention of Medical Errors- \$15.95 <p>*eCampus certifications and fees may vary</p> |
| Medical Laboratory Technician | <ul style="list-style-type: none"> • Trainee License \$45 • Classes for State Trainee License CPR \$20 • HIPAA \$20 • BBP/OSHA \$20 • Medical Error Training \$20 • State License \$55 • Background Check \$60 or as required by the applicable agency <p>ASCP* \$225</p> |

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| Medical Laboratory Science | <ul style="list-style-type: none"> • State License \$100 <p>ASCP \$250</p> |
| Nuclear Medicine Technology | <ul style="list-style-type: none"> • NMTCB \$200 • ARRT \$225 • State of FL license \$55 • Background Check \$60 or as required by the applicable agency. • HIPAA & OSHA-\$20 each • ECG-\$60.00 • CPR \$20 • *Drug screens \$50-\$150 (varies by required services and service provider) • Drug Screening prior to clinical rotations (some medical facilities may require a drug screen for each of the 3 clinical rotations) • Vaccines/Immunizations (dependent on titer demonstration of immunity; varies due to required services at medical facilities and via the service provider) • Physical Examination \$50-\$200 <p>Clinical Compliance Tracking \$40-\$150</p> |
| Nursing | <ul style="list-style-type: none"> • Undergraduate Pre-licensure Nursing Resource \$642 per core semester • State license \$110 • VUE Testing \$200 • Background Check \$60 or as required by the applicable agency • *Drug screen/Vaccines (varies by required services and service provider) \$50-\$150 • TOPS Clinical background \$90 • BLS \$35 • OSHA \$15.95-\$20.95 • BBP/HIV \$15.95-\$20.95 • HIPAA & Medical Error Training \$15.95-\$20.95 • Domestic Violence \$15.95-\$20.95 • Human Trafficking \$15.95-\$20.95 <p>ACLS \$200.00</p> |
| Occupational Therapy Assistant | <ul style="list-style-type: none"> • Employment Screening/Background Check \$53.00-\$60.00 (Required upon admission. Validated when student begins OTA program. Valid for one year. May require a second issued prior to FW-I) • CPR/BLS \$35.00-\$40.00 • HIPAA \$15.95 • Bloodborne Pathogens/HIV/OSHA \$15.95 • Medical Errors \$15.95 • Human Trafficking \$15.95 • AHCA Livescan Fingerprint \$88.00-\$115.00 (Required prior to FW-II clinical placement, document is valid for one year, depending on timeframe a second one may be required) |

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| | <ul style="list-style-type: none"> • Physical Examination \$50-\$200 • Immunizations and Clinical Compliance Tracking \$50-\$150 • *10-panel Drug test \$35.00-\$50.00 (two are required, one for each level of clinical rotation prior to FW-I and FW-II. Could also be required by program as per OTA student professional behavior policy and as part of a plan of corrective action based on student behavior) • AOTA study pack \$111.20 • NBCOT study pack \$85.00 • NBCOT Exam \$540.00 • NBCOT Practice Exams OTKE \$30.00 (repeat administrations may be required) <p>Uniform \$45.00 for one set</p> |
| Physical Therapist Assistant | <ul style="list-style-type: none"> • Background Check \$60 or as required by the applicable agency • AHCA Level II Background \$88- \$93 • CPR \$15.95-\$35.00 • HIPAA \$15.95-\$35.00 • BBP/OSHA \$15.95-\$35.00 • Medical Errors Training \$15.95-\$35.00 • Drug screen \$30-\$46 • Physical Examination \$50-\$200 • Immunizations and Clinical Compliance Tracking \$50-\$150 • *(Fees vary by campus and may be dependent on titer demonstration of immunity; required services at medical facilities, and the service provider) • APTA membership fee \$92 • PEAT for PTA \$79-\$99 (Board Practice Exam) • NPTE Review Course \$100-\$300 (Varies by campus and by service provider) • FL Physical Therapy Board Application Fee \$180 • NPTE Licensing Examination Registration and Processing Fees \$493 • Prometric Testing Center Fee \$82.60 • FL Jurisprudence Exam Registration and Processing Fees \$66 <p>Prometric Testing Center Fee \$29.50</p> |
| Psychology Concentration: Applied Behavior Analysis – BCaBA Program | <ul style="list-style-type: none"> • Certification Fees: • Certification Application \$175 Examination Retake Application** \$120 <p>Examination Appointment (paid to Pearson VUE)*** \$125</p> |
| Psychology-Grad School | <ul style="list-style-type: none"> • CPCE Exam \$150 • ACA Membership \$95 • CPR Varies if the clinical site requires proof. • TB Test (Cost as required by the applicable clinical site; site generally pays) • Urinalysis (Cost as required by the applicable clinical site; site generally pays) |

| | |
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| | Background Check (Cost as required by the applicable clinical site; site generally pays) |
| Radiation Therapy (ASRADT) | <ul style="list-style-type: none"> • Background Screening \$60 or as required by the applicable agency • *Drug Screening prior to clinical rotations (some medical facilities may require a drug screen for each of the 3 clinical rotations) \$40 Vaccines (dependent on titer demonstration of immunity; varies due to required services at medical facilities and via the service provider) \$50 - \$150 • CPR \$20 HIPAA \$20 BBP/OSHA \$20 • ARRT Examination and Initial Certification \$225 • FL License Application and Initial FL License \$50 <p>ARRT Pre- Approval for persons with previous court martial, charges or convictions \$100</p> |
| Radiologic Technology | <ul style="list-style-type: none"> • Background Screening \$60 or as required by the applicable agency • *Drug Screening prior to clinical rotations (some medical facilities may require a drug screen for each of the 3 clinical rotations) \$50 • Titers, MMR, Hep B, Varicella, \$250 - \$325 • Vaccines (dependent on titer demonstration of immunity; varies due to required services at medical facilities and via the service provider) \$50 - \$250 • TB screening - \$15 - \$45 • Quantiferon - \$65 - \$93 • T-dap - \$60 - \$70 • Seasonal Flu (as needed) \$25 - \$45 • Chest X-ray (if needed) \$60 - \$250 • CPR \$20 HIPAA \$20 BBP/OSHA \$20 • ARRT Examination and Initial Certification \$225 • FL License Application and Initial FL License \$50 <p>ARRT Pre-Approval for persons with previous court martial, charges or convictions \$100</p> |
| Respiratory Therapy | <ul style="list-style-type: none"> • Background Check \$60 or as required by the applicable agency • CPR \$20 • HIPAA \$20 • BBP/OSHA \$20 • Medical Error Training \$20 • ACLS (Advanced Cardiac Life Support) \$200 • PALS (Pediatric Advanced Life Support) \$200 • NRP (Neonatal Resuscitation Program) \$200 • *Drug screen- varies \$60 - \$150 • Clinical Compliance Tracking-\$266 • Vaccines (dependent on titer demonstration of immunity; varies due to medical facilities' required services and service provider) \$50 - \$150 • Practice Electronic Exams-\$20 |

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| | <ul style="list-style-type: none"> • Self-Assessment Exam: Therapist Multiple Choice Examination- \$50 • Self-Assessment Exam: Clinical Simulations for RRT-\$70 • NBRC Board Exam Fees • TMC \$190 • CSE \$200 • CRT State FL License \$165 RRT State FL License \$165 |
| Surgical Technology | <ul style="list-style-type: none"> • Certification exam fee, study guide, AST student membership \$247 • Background Check \$60 or as required by the applicable agency • *Drug Screen: \$35 • Practice Cert Exam \$40 • CPR \$20 • HIPAA \$20 • BBP/OSHA \$20 Medical Error Training \$20 |

Pg. 118, Programs Offered at Each Campus

Under **Clearwater**, add:

AA Business Administration

Under **Daytona**, add:

AA Business Administration

Under **Fort Lauderdale**, delete:

AA Health Services Administration

and add:

AA Health Services Administration online only

Under **Fort Lauderdale**, delete:

BA Health Services Administration

and add:

BA Health Services Administration online only

Under **Fort Lauderdale**, delete:

BS Forensic Investigations (Concentration in Investigations)

BS Forensic Investigations (Concentration in Science)

Under **Fort Lauderdale eCampus**, add:

BS Cybersecurity online only

Under **Flagship**, delete:

BS Information Technology Management (Track 2)

Under **Flagship**, add:

BA Homeland Security online only

BA Legal Studies online only

BA Legal Studies (Law Office Management concentration) online only

BS Health Science online only

BS Information Systems

BS Information Technology online only

Under Melbourne, delete:

AA Criminal Justice

and add:

AA Criminal Justice online only

Under Melbourne, delete:

BA Criminal Justice

and add:

BA Criminal Justice online only

Under Naples, add:

AA Business Administration

BS Imaging Sciences (concentration in Imaging Administration only)

Under Orlando, delete:

AS Medical Administrative Billing and Coding

and add:

AS Medical Administrative Billing and Coding online only

Under Orlando, add:

BA Psychology

Under Orlando, delete:

AS Exercise and Sport Science

and add:

AS Exercise and Sport Science online only

Under Orlando, delete:

BS Exercise and Sport Science

and add:

BS Exercise and Sport Science online only

Under Orlando, delete:

AS Occupational Therapy Assisting

Under Sarasota, add:

BS Cloud Engineering

Under Tallahassee, remove:

AS Baking and Pastry Arts

Pg. 143, Program Descriptions, Accounting, Bachelor of Arts Degree

Under Program Description, delete the existing paragraph and add:

Keiser University's Bachelor of Arts degree in Accounting focuses on accounting concepts, general decision-making, ethics, analytical and skills needed in today's professional environment. The General Concentration provides the unique competencies in the practice of accounting which allows students to sit for various certifications that may lead to licensure. Additionally, other concentrations include Accounting Analytics, Fraud Examination, and International Accounting. The Bachelor of Arts degree in Accounting also uses various business and accounting related software programs to enhance student's knowledge.

Under Program Objectives, delete the existing content and add:

The following objectives are designed to meet Keiser University's mission and its goals:

- Demonstrate knowledge of accounting/tax concepts and standards as they relate to various specialty areas within accounting
- Use general business concepts including social responsibility, to make decisions related to accounting situations
- Obtain proficiency in the use of business and accounting/tax software applications
- Enhance research and communication skills using professional publications
- Relate ethical, regulatory, and professional standards to accounting situations
- Demonstrate specific knowledge and accounting skills learned from a concentration.

Pg. 145, Program Descriptions, Accounting, Bachelor of Arts Degree

Under **Program Outline**, under **Upper Division Accounting Major Courses**, delete the existing content and add:

Upper Division Accounting Major Courses (36.0 credit hours)

| | | |
|----------|--|------------------|
| ACG4101* | Intermediate Accounting I | 3.0 credit hours |
| ACG4111* | Intermediate Accounting II | 3.0 credit hours |
| ACG4342* | Advanced Managerial/Cost Accounting | 3.0 credit hours |
| ACG4651* | Auditing I | 3.0 credit hours |
| ACG4671* | Auditing II | 3.0 credit hours |
| ACG4842* | Data Analysis for Accounting | 3.0 credit hours |
| BUL3130 | Legal and Ethical Environment of Business | 3.0 credit hours |
| FIN3400 | Principles of Managerial Finance | 3.0 credit hours |
| MAN3025 | Introduction to Management and Organizational Behavior | 3.0 credit hours |
| MAN4583 | Project Management | 3.0 credit hours |
| MAN 4602 | International Business | 3.0 credit hours |
| TAX4001* | Income Tax Accounting | 3.0 credit hours |

Upper Division Accounting Major Courses

General Concentration (15.0 credit hours)

| | | |
|----------|---|------------------|
| ACG4201* | Advanced Accounting | 3.0 credit hours |
| ACG4401* | Accounting Information Systems, Security and Technology | 3.0 credit hours |
| ACG4501* | Governmental and Institutional Accounting | 3.0 credit hours |
| ECO4223 | Money and Banking | 3.0 credit hours |
| TAX4011* | Corporate, Business, and Trust Tax | 3.0 credit hours |

Upper Division Accounting Major Courses

Accounting Analytics Concentration ** Offered only at the Flagship Campus

(15.0 credit hours)

| | | |
|----------|---------------------------------------|------------------|
| ISM3116 | Introduction to Business Intelligence | 3.0 credit hours |
| ISM4403 | Advanced Business Intelligence | 3.0 credit hours |
| ACG4843* | Data Analysis for Auditing | 3.0 credit hours |
| ACG4844* | Data Mining for Accountants | 3.0 credit hours |
| ACG4845* | Data Visualization for Accountants | 3.0 credit hours |

Upper Division Accounting Major Courses

Fraud Examination Concentration ** Offered only at the Flagship Campus

(15.0 credit hours)

| | | |
|----------|---|------------------|
| ACG4183* | Fraud Detection in Financial Statements | 3.0 credit hours |
| ACG4684* | Fraud Examination Concepts | 3.0 credit hours |
| ACG4712* | Fraud Examination Conduct and Procedures | 3.0 credit hours |
| ACG4713* | Fraud Examination and the Legal Environment | 3.0 credit hours |
| ACG4834* | Auditing for Fraud | 3.0 credit hours |

Upper Division Accounting Major Courses

International Accounting Concentration Offered only at the Nicaragua Campus in Spanish (15.0 credit hours)**

| | | |
|----------|--|------------------|
| ACG4253* | International Financial Reporting Standards I | 3.0 credit hours |
| ACG4254* | International Financial Reporting Standards II | 3.0 credit hours |
| ACG4263* | International Financial Reporting Standards for SMEs | 3.0 credit hours |
| ACG4690* | International Auditing | 3.0 credit hours |
| ACG4703* | International Money Laundering Prevention | 3.0 credit hours |

*Courses must be completed with a grade of "C" or higher

Pg. 150, Program Descriptions, Business Administration, Bachelor of Arts Degree

Under Program Outline, under Upper Division Business Administration Major Courses, Transportation and Logistics Concentration (18.0 credit hours), delete:

TRA3153 Strategic Transportation Management 3.0 credit hours

and add:

TRA4234 Warehouse Operations and Inventory Management 3.0 credit hours

Pg. 275, Program Objectives, Accounting, Associates of Arts Degree

Under Program Objectives, delete the existing content and add:

The following objectives are designed to meet Keiser University's mission and its goals:

- Identify fundamental accounting/tax concepts and standards
- Prepare fundamental financial statements/tax documents
- Use common business and accounting software at an introductory level
- Use professional communication skills in the preparation of documents and presentations
- Identify components of regulatory and ethical practices

Pg. 357, Course Descriptions, BA Accounting

Delete all accounting courses (those with ACG prefixes) and add:

ACG1001 (3.0 credit hours)

Accounting Principles I

Defines the objectives of accounting and their relationship to organizations through fundamental concepts and principles. Topics include ethical conduct, use of debits and credits, classification of accounts, journalizing, preparation of financial statements and use of a trial balance. Accrual method accounting procedures are discussed with end-of-year procedures and financial statements.

ACG2011 (3.0 credit hours)

Accounting Principles II

Expands on accounting concepts, techniques, standards, and principles. Topics include an expansion of ethical behavior, account classifications, measuring and journalizing transactions and events, and the preparation of financial statements including the statement of cash flows. Financial statement ratio analysis is introduced. Prerequisite: ACG1001

ACG2062 (3.0 credit hours)

Accounting Information for Business Decisions

Identifies how accounting information is used in making organizational decisions. Students enhance their ethical knowledge and also their computer skills using spreadsheet software to solve accounting problems. Prerequisite: ACG2011 and CGS1000C

ACG2091 (3.0 credit hours)

Integrated Accounting

Integrates traditional accounting concepts and ethics with computerized accounting procedures. Software will be used to enter transactions and events to complete an accounting cycle for an organization. Prerequisite: ACG2011

ACG3024 (3.0 credit hours)

Accounting for Non-Financial Managers

Addresses the use of accounting information. Topics include interpretation of accounting information and the language of financial accounting to effectively participate in activities such as planning, investing, controlling and managerial decision-making.

ACG3073 (3.0 credit hours)

Managerial Accounting

Focuses on the interaction between the fields of accounting and management with emphasis on analysis of accounting records as an aid for managerial decisions. Prerequisite: ACG2011

ACG4101 (3.0 credit hours)

Intermediate Accounting I

Presents financial reporting concepts, standards, calculations and disclosures with an emphasis on measurement, valuation and presentation of typical asset-related transactions. Related ethical conduct is also discussed. Prerequisite: ACG 2091

ACG4111 (3.0 credit hours)

Intermediate Accounting II

Presents financial reporting concepts, standards, calculations and disclosures with an emphasis on measurement, valuation and presentation of typical liability and equity-related transactions. Related ethical conduct is also discussed. Prerequisite: ACG4101

ACG4183 (3.0 credit hours)

Fraud Detection in Financial Statements

This course provides an overview of various types of fraudulent financial transactions and how these transactions affect the presentation of financial records. Students will learn different techniques to apply analytical procedures in the investigation of financial fraud schemes and be able to identify proper internal controls that can be used to deter this fraud. Also discussed are related ethical and professional conduct issues. Prerequisite: ACG4671

ACG4201 (3.0 credit hours)

Advanced Accounting

Presents financial reporting concepts, standards, calculations, and disclosures with an emphasis on measurement, valuation and presentation related to business combinations and consolidations, intercompany transactions, foreign currency and partnerships. Ethical standards are also discussed. Prerequisite: ACG4111

ACG4253 (3.0 credit hours) * Spanish only at the Managua Campus

International Financial Reporting Standards I (IFRS)

This course provides an overview of International Financial Reporting Standards (IFRS) including financial reporting standards, conceptual framework, the IASB structure, and various financial data. Ethical conduct as it relates to international accounting concepts is also covered. Prerequisite: ACG4111

ACG4254 (3.0 credit hours) * Spanish only at the Managua Campus

International Financial Reporting Standards II (IFRS)

This course provides students with additional International Financial Reporting Standards (IFRS) knowledge including financial reporting disclosures, presentations, and the adoption of IFRS. Ethical conduct as it relates to international accounting concepts is also covered. Prerequisite: ACG4253

ACG4263 (3.0 credit hours) * Spanish only at the Nicaragua Campus

International Financial Reporting Standards for Small and Medium Enterprises (SMEs)

This course provides an overview of International Financial Reporting Standards (IFRS) for small and medium enterprises. Topics discussed include financial reporting standards and policies. Ethical conduct as it relates to international accounting concepts is also covered. Prerequisite: ACG4254

ACG4342 (3.0 credit hours)

Advanced Managerial/Cost Accounting

Explores critical managerial accounting skills such as analysis, cost management, and performance measures used to support decision making. Discuss ethical professional practices as it relates to internal users. Prerequisite: ACG4111

ACG4401 (3.0 credit hours)

Accounting Information Systems, Security, and Technology

Presents concepts and terminology related to accounting information system design, implementation and security as well as technology trends. Ethical considerations related to accounting information systems are also discussed. Prerequisite: ACG4671

ACG4501 (3.0 credit hours)

Governmental and Institutional Accounting

Presents concepts, transactions, and reporting standards and practices for government and other not-for-profit entities. Ethical considerations related to governmental and not-for-profit organizations are also discussed. Prerequisite: ACG 4111

ACG4651 (3.0 credit hours)

Auditing I

Demonstrates knowledge of standards and procedures used in auditing financial information. Discuss ethical behavior and responsibilities of auditors. Prerequisite: ACG4111

ACG4671 (3.0 credit hours)

Auditing II

Demonstrates knowledge of standards and procedures used in auditing various business processes, audit reporting, and other services. Discuss ethical behavior and professional responsibilities of auditors. Prerequisite: ACG4651

ACG4682 (3.0 credit hours)

Fraud Examination

Introduces the causes of financial fraud in American society and explores the methods by which fraud is perpetrated. Prerequisite: ACG 4671

ACG4684 (3.0 credit hours)

Fraud Examination Concepts

This course provides an overview of fraud examination and the role of the forensic accountants. Topics include why fraud occurs, fraud risk assessment, and fraud prevention techniques. Various types of white-collar crime and occupational fraud schemes are discussed along with an overview of ethical and professional conduct as outlined in the Code of Professional Ethics. Prerequisite: ACG4671

ACG4690 (3.0 credit hours) *Spanish only at the Managua Campus

International Auditing

This course provides students with an overview of the professional and ethical regulations related to international auditing. Topics include IAASB standards and theoretical framework, the evaluation of financial records, and the procedures used to comply with international auditing standards. Prerequisite: ACG4254

ACG4703 (3.0 credit hours) *Spanish only at the Managua Campus

International Money Laundering Prevention

This course provides students with an introduction to international regulations designed to prevent money laundering in financial and non-financial sectors. Ethical conduct is also covered. Prerequisite: ACG4254

ACG4712 (3.0 credit hours)

Fraud Examination Conduct and Procedures

This course will examine fraud investigation techniques such as interviewing, taking statements, obtaining information from public data, tracing fraudulent transaction and writing basic fraud reports. Ethical and professional conduct during a fraud investigation will also be examined. Prerequisite: ACG4671

ACG4713 (3.0 credit hours)

Fraud Examination and the Legal Environment

This course will examine professional standards and federal legislation related to fraud examinations including coverage of the laws that govern civil and criminal prosecutions, evidence, individual rights, and testimony. Prerequisite: ACG4671

ACG4834 (3.0 credit hours)

Auditing for Fraud

This course is designed to enhance the student's abilities to recognize, prevent, and detect fraud in organizations. Topics covered will include the auditor's responsibility, identification of related professional standards and procedures during a fraud audit. In addition, students will enhance their knowledge of the technological aspects of fraud auditing. Prerequisite: ACG4671

ACG4842 (3.0 credit hours)

Data Analysis for Accounting

Presents concepts and terminology related to data analysis techniques used in accounting. This course will also discuss the risks and controls associated with critical organizational information and provide an opportunity to enhance analytical skills using software. Prerequisite: ACG4671

ACG4843 (3.0 credit hours)

Data Analysis for Auditing

This course develops the skills needed to analyze big data in that auditing environment using data analytic software and techniques including internal controls, risk assessment and ratio analysis. Also included is an overview of ethical and professional conduct used in data analysis auditing. Prerequisite: ACG4842

ACG4844 (3.0 credit hours)

Data Mining for Accountants

This course involves the use of software to search for patterns in large quantities of accounting data. The fundamental techniques used in data mining to analyze financial data are discussed along with the use of data analysis tools. Also included is an overview of ethical and professional conduct used in data analysis. Prerequisite: ACG4842

ACG4845 (3.0 credit hours)

Data Visualization for Accountants

This course provides an overview of how accountants use data visualization techniques and software to provide stakeholders with appropriate reports based on their unique perspectives of financial data and how data architecture affects this reporting. Also included is an overview of ethical and professional conduct used in data analysis. Prerequisite: ACG4842

[Pg. 366, Course Descriptions, BABA Transportation and Logistics Concentration](#)

Delete:

TRA3153 (3.0 credit hours)

Strategic Transportation Management

Presents the fundamental elements necessary to plan, implement, and control efficient and market-responsive integrated transportation systems. It examines the importance of transportation in the economy and the strategic and operational roles of transportation in supply chains. Emphasis is placed on domestic and global transportation operations, services pricing, carrier selection, equipment and shipment planning, transportation execution systems, intermodal operations, security, and expanded services in distribution.

Add:

TRA4234 (3.0 credit hours)

Warehouse Operations and Inventory Management

This course investigates warehouse operations, functions, processes, and organization as well as inventory management techniques to achieve competitive advantage. Emphasizes warehouse location, control, design, finance, security, and cargo handling as well as inventory control procedures and technology.

