Form for the Submission of Non-Degree Programs (Baccalaureate, Graduate Certificates) at Senior Institutions

Institution Name: University of North Alabama

Non-Degree Program/Certificate Title: Micro-credential, Professional Accounting

CIP Code: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Award Level: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**1. Please provide (attach) a Description of the Non-Degree/Certificate program.**

**2. Please provide (attach) a list all courses in the Non-Degree/Certificate program**

**3. Please provide (attach) a rationale for the program.**

Signature of Institution’s Authorized Representative Date

Vice President of Academic Affairs and Provost\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Title

University of North Alabama\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Institution

**Description of the program**

*Program Objective*

Many individuals looking to make a career change to accounting discover that they need additional academic coursework with a focus on accounting. Our program is designed to meet these educational needs in an online, flexible environment. Students participating in the program may wish to receive a micro-credential highlighting the accounting skills they have learned, which can be a positive addition to a resume.

*Program Description*

The university will issue a micro-credential in Professional Accounting to an individual who successfully completes at least four 300/400 level courses (12 semester credit hours) that are part of the program. The student must have a minimum 2.5 GPA in these 12 credit hours to receive the micro-credential.

The format will be 100% online. All courses will be taught by full-time faculty at UNA using state-of-the-art instructional technology. These faculty are available to provide guidance and feedback as students complete the course requirements. The academic rigor of these courses is equal to others in the university. The courses will be offered in Fall, Spring, and Summer semesters. Please note that these courses will not satisfy elective course requirements for students enrolled in programs in the College of Business.

**Courses**

There are nine 300/400 level courses offered. Any four courses taken may be used to obtain the micro-credential.

AC 361P. (3) **Financial Reporting I.**

The study of accounting theory and practice related to the preparation of financial statements, conceptual framework, revenue recognition, conversion from cash to accrual basis, time value of money, monetary assets, inventories, plant assets, and research and development costs, Will not satisfy elective course requirement in accounting degree program. Prerequisite: AC 292, or equivalent.

AC 362P. (3) **Financial Reporting II.**   
The study of financial accounting theory and practice relating to current liabilities and long-term debt, accounting for income taxes, pension and other benefit plans, leases, earnings per share, accounting changes, stockholders’ equity, and investments. Will not satisfy elective course requirement in accounting degree program. Prerequisite: AC 361P, or equivalent.

AC 365P. (3) **Financial Reporting III.**  
The study of financial accounting theory and practice related to governmental and nonprofit organizations; accounting for business combinations, consolidated financial statements, international operations, and other advanced reporting issues. Will not satisfy elective course requirement in accounting degree program. Prerequisite: AC 362P, or equivalent.

AC 366P. (3) **Management Accounting.**   
The study of the use of financial information in business organizations for cost measurement, decision making, planning and control, performance measurement, forecasts, capital budgeting, and working capital management, including the role of information systems in these processes. Will not satisfy elective course requirement in accounting degree program. Prerequisite: AC 361P, or equivalent.

AC 462P. (3). **Federal Income Taxation I.**

The study of the fundamentals of federal income taxation as related to individual taxpayers, including income, deductions, credits, and property transactions. Will not satisfy elective course requirement in accounting degree program. Prerequisite: AC 361P, or equivalent.

AC 463P. (3). **Financial Statement Auditing.**   
In-depth analysis of financial statement auditing topics with a focus on audit theory and professional standards. Topics include professional responsibilities of financial statement auditors, impact of the SEC on auditing, objectives in planning an audit, internal controls, audit evidence, audit sampling, and preparation of the final audit report. Will not satisfy elective course requirement in accounting degree program. Prerequisite: AC 361P, or equivalent.

AC465P. (3). **Federal Income Taxation II.**   
The study of the fundamentals of federal income taxation as related to business entities, including corporations, partnerships, S corporations, limited liability companies, and trusts. Also includes an analysis of estate and gift taxations and compliance responsibilities for tax professionals and taxpayers. Will not satisfy elective course requirement in accounting degree program. Prerequisite: AC 462P, or equivalent.

AC467P. (3) **Financial Statement Auditing II.**   
In-depth analysis of financial statement auditing topics with a focus on audit theory and professional standards. Topics include audit evidence, audit sampling, IT audits, special engagements, and the Sarbanes-Oxley Act of 2002. Will not satisfy elective course requirement in accounting degree program. Prerequisite: AC 463P.

BL460P. (3). **Fundamentals of Business Law.**   
The study of law subjects related to business practice including agency, contracts, commercial code, debtor-creditor relationships, regulation, business structure, and business ethics. Will not satisfy elective course requirement in accounting degree program. Prerequisite: AC 292, or equivalent.**Rationale**

**Please provide a rationale that includes research on how this micro-credential will support workforce development. Please use specific references to support your rationale.**