



ADDENDUM NO. 13

TO THE

2023-2024

KEISER UNIVERSITY UNDERGRADUATE CATALOG

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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. 13 represents additions, changes and deletions to the 2023-2024 Keiser University Undergraduate Catalog, Volume 23, No. 1, and is effective July 12, 2024.

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Pg. 69, Undergraduate Tuition and Fee Disclosure

In the fifth paragraph on the page, delete the last sentence:

An academic transcript/diploma will not be released if the student has a balance with the institution for any reason.

Pg. 81, Cancellation/Withdrawal Calculation

In the last paragraph on the page, delete the last two sentences:

No official academic transcript or a diploma is issued to any student who owes a balance to the University at the time of the request. Upon payment of an outstanding debt, a transcript and diploma may be issued.

Pg. 100, Keiser University Transcripts

In the last paragraph on the page, delete the last sentence:

(NOTE: All financial obligations to the University must be paid before transcripts and diplomas are released).

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

*Under **Program Description**, delete existing content 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 concepts related to the general professional decision-making environment in 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.

*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. 147, Program Descriptions, Business Administration, Bachelor of Arts Degree](#)

*After **Program Mission**, create a new subheading for **Program Goal** and add:*

The goal of the Keiser University Bachelor of Arts in Business Administration program is to develop well-rounded graduates who are prepared to excel across many business disciplines and specialty areas by equipping students with the knowledge, skills, and ethical foundations to lead in today's dynamic business landscape.

[Pg. 151, Program Descriptions, Business Administration, Automotive Dealership Management, Bachelor of Arts Degree](#)

*After **Program Mission**, create a new subheading for **Program Goal** and add:*

The primary goal of the Automotive Dealership Management Program is to provide the next generation of automotive leaders with the competencies necessary to adapt to a changing and competitive automotive retail environment in a way which is profitable, customer centric, and ethical.

*Under **Program Objectives**, delete the current content and add:*

The overall objective of the program is to provide the student with the highest level of educational value in order to provide the tools necessary for success in today's automotive dealership and vehicle retailing environment. Upon completion of this program students are able to:

- Comprehend and apply current concepts of automotive dealership and vehicle retail management operations
- Comprehend, discuss, and apply regulatory and ethical practices
- Enhance research, communication, and presentation skills using professional literature
- Improve written and verbal competencies, as well as analytical skills
- Demonstrate the integration of knowledge and professional skills in retail management

[Pg. 240, Program Descriptions, Health Science, Bachelor of Science Degree](#)

*Under **Program Description**, delete the existing paragraph and add:*

The Bachelor of Science in Health Science is designed for graduates of associate of science programs in allied health fields (including KU AS Medical Assisting, AS Medical Assisting Science, and AS Occupational Therapy Assisting) to enhance their knowledge and skills as a member of the modern healthcare team. The program supports expansion of the professional role with a focus on interdisciplinary collaboration, problem solving and leadership capabilities for meeting the ever-changing needs of today's dynamic healthcare system.

*Under **Program Mission**, delete the existing content and add:*

The Bachelor of Science in Health Science is designed for graduates of associate of science programs in allied health fields (including KU AS Medical Assisting, AS Medical Assisting Science, and AS Occupational Therapy Assisting) to enhance their knowledge and skills as a member of the modern healthcare team. The

program supports expansion of the professional role with a focus on interdisciplinary collaboration, problem solving and leadership capabilities for meeting the ever-changing needs of today's dynamic healthcare system.

[Pg. 286, Program Descriptions, 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. 288, Program Descriptions, Business Administration, Associates of Arts Degree](#)

*After **Program Mission**, create a new subheading for **Program Goal** and add:*

The goal of the Keiser University Associate of Arts in Business Administration program is to provide students with a foundational understanding of business principles and practices, and equip students with the knowledge and skills necessary to succeed in entry-level positions in various business-related fields.

[Pg. 370-372, Course Descriptions](#)

Delete the existing courses 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 Nicaragua 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 Nicaragua 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 Nicaragua 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 Nicaragua 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. 690, Supplement to the 2023-2024 Keiser University, Undergraduate Catalog, Flagship Residential Campus, West Palm Beach Florida

*Under **Undergraduate Tuition and Fee Disclosure**, delete the last sentence of the section:*

An academic transcript will not be released if the student has a balance with the institution for any reason.

Pg. 692, Supplement to the 2023-2024 Keiser University, Undergraduate Catalog, Flagship Residential Campus, West Palm Beach Florida

*Under **Graduate Tuition and Fee Disclosure**, delete the last sentence of the section:*

An academic transcript will not be released if the student has a balance with the institution for any reason.

Pg. 712, Supplement to the 2023-2024 Keiser University, Undergraduate Catalog, Latin American Campus, San Marcos, Nicaragua

*Under **Undergraduate and Graduate Tuition and Fee Disclosure**, delete the last sentence of the section:*

An academic transcript will not be released if the student has a balance with the institution for any reason.

