

Accounting and Legal Studies Department

Perdue School of Business



MAJOR

- Accounting

MINOR

- Accounting

UPPER-DIVISION CERTIFICATE

- Fraud and Forensic Accounting

About the Department

The mission of the Department of Accounting and Legal Studies at Salisbury University is to provide students with the knowledge, skills and abilities necessary to be successful accounting professionals. The majority of our graduates will obtain full-time employment at mid-Atlantic-based international, regional and local public accounting firms, private industry and governmental agencies. The program is separately accredited by the Association to Advance Collegiate Schools of Business (AACSB). The required coursework for the major satisfies all of the requirements to sit for the Uniform CPA examination in Maryland. In order to satisfy Maryland's 150 credit hour requirement for actual licensure,

interested students may take additional undergraduate coursework or earn the Perdue School Master of Business Administration. In recent years, three SU accounting grads earned the Elijah Watts Sells Award for being among the highest scoring individuals in the country on the CPA exam. For a detailed description of the CPA licensure requirements for candidates in the State of Maryland, visit dlr.state.md.us/license/cpa.

Capstone Internship

All accounting majors complete the Capstone Internship as an experiential component taken as a corequisite of the required auditing course. Under guidance and supervision of the professor, students provide accounting services for various non-profits, religious organizations and neighborhood associations. This component of the course provides invaluable experience and a unique learning opportunity to the students as well as professional service to the aforementioned client groups that they might otherwise be unable to afford. Prior engagements have uncovered actual fraud on the part of client personnel!

Your Own Sim Company

All accounting majors complete the Business Activity Model (BAM) simulation. BAM introduces students to a fictitious company during the first seven years of its life cycle. Students divide into teams and are provided with client-prepared financial statements and records. They are charged with determining whether the financial statements are in accordance with GAAP. By means of in-class interview sessions with the "client," i.e., the professor, as well as through outside research of the underlying subject matter, they assess the propriety of the client's treatment of the transactions in question. Based on their research, they prepare and present correcting journal entries followed by a complete set of financial statements and note disclosures. This process is repeated for each subsequent year of the fictitious company's life. During this process, the students research the major topics typically covered in the intermediate accounting sequence.

Internship Experience

Many accounting majors elect to participate in an elective Applied Business Learning Experience (ABLE) internship with a public accounting firm, private corporation or a government agency. Typically, students participate in these paid internships in the summer after their junior year of studies, and in many cases, they receive offers of full-time employment upon graduation after completing their internships.

CAREER OPPORTUNITIES

Students who have graduated from the Accounting and Legal Studies Department have gone on to careers in:

- International, national, regional and local public accounting firms
- Private industry
- National, state and local governmental agencies
- Graduate school
- Academia

FACULTY

Chair

- UHY, LLP Professor Kenneth J. Smith, D.B.A.
George Washington University, CPA-MD, CMA, CIA, CFM

Professor

- Michael Koval, J.D., M.B.A.
J.D., Georgetown University Law Center
M.B.A., Ohio State University

Associate Professors

- David Emerson, Ph.D.
Virginia Commonwealth University, CPA-MD
- Michael Schuldt, J.D., Ph.D.
J.D., University of Missouri, Ph.D., University of Texas, CPA-MO

Assistant Professors

- Ruwan Adikaram, Ph.D.
Florida Atlantic University
- Aaron Fritz, Ph.D.
Michigan State University, CPA-OH

Professors of the Practice in Accounting

- Susanne Holloway, M.B.A.
Salisbury University, CPA-MD
- David P. Weber, D.B.A., J.D.
D.B.A., University of Florida; J.D., Syracuse University, CFE

Lecturer

- Ginger Jenkins, M.B.A.
Salisbury University
- Margaret Stewart, J.D.
Temple University
- Cadence Wright, M.B.A.
Salisbury University, CPA-MD



Financial crime is everyone's business, because organizations lose an estimated five percent of their gross revenue to fraud. The fraud and forensic accounting program trains a new breed of financial crime fighter, blending accounting, data analysis, and criminological theory. Fraud examination is one of the hottest career opportunities, and assures adventure in your future career.

– Dr. David P. Weber, CFE
Fraud Certificate Program Faculty Member

CONTACT INFORMATION

For more information about the Accounting and Legal Studies Department:

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salisbury.edu/AcctLegal

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