

EXHIBIT 1	
Courses with Sarbanes-Oxley Act Coverage	
Principles of Financial Accounting	1.6%
Managerial Accounting	3.3
Intermediate Accounting	8.2
Accounting Information Systems	11.5
Auditing/Assurance and Attestation	47.5
Taxation	3.3
Financial Reporting	8.2
Advanced/Governmental/Nonprofit Accounting	6.5
Accounting Capstone/Internship	3.3
Legal Environment/Business Institutions	3.3
Other	3.3