

ACCOUNTING (ACCT)

ACCT 107 Principles of Accounting I 3

Basic accounting principles and practices, including the preparation of basic financial statements, account uses, accruals and deferrals.

ACCT 108 Principles of Accounting II 3

Accounting concepts, terminology, and the preparation, use and analysis of financial data for internal and external users will be covered. This includes the accounting equation, accrual accounting, journal entries for business transactions, financial statements and the generally accepted accounting principles. International Financial Reporting Standards will be introduced.

Prerequisites: ACCT 107

ACCT 130 Special Topics 1-3

ACCT 207 Principles of Accounting I 3

Basic accounting principles and practices, including the preparation of basic financial statements, account uses, accruals and deferrals.

Prerequisites: BUSA 170

ACCT 208 Principles of Accounting II 3

Accounting concepts, terminology, and the preparation, use and analysis of financial data for internal and external users will be covered. This includes the accounting equation, accrual accounting, journal entries for business transactions, financial statements and the generally accepted accounting principles. International Financial Reporting Standards will be introduced.

Prerequisites: ACCT 207

ACCT 210 Accounting Fundamentals 3

This course introduces students to the basic terminology, application, and integration of financial knowledge, understanding, and reasoning among individuals, groups, organizations and society. Topics covered include: the nature of assets; liabilities and equity; the recording and reporting cycle, and internal controls. In addition, students will be introduced to basic managerial applications related to resource allocation involving planning and controlling business operations, analyzing and interpreting cost behavior, and assessing performance.

Prerequisites: BUSA 170

ACCT 230 Special Topics 1-3

ACCT 309 Nonprofit Accounting 3

Provides in-depth coverage of fund accounting principles, focusing on procedures of private nonprofit and governmental organizations. Topics include: revenue recognition, accounting for fixed assets and investments, cash budgeting, allocation of fundraising costs, financial statement presentation, and other issues relevant to nonprofit organizations.

ACCT 330 Special Topics 1-3

ACCT 361 Intermediate Financial Accounting I 3

Principles, control and theory of accounting for assets, liabilities and equities. Course includes measurement and determination of income; preparation, utilization, analysis of cash flow statements, financial ratios and statistical analysis of accounting data. Prerequisite: Minimum grade of C in ACCT 208.

Prerequisites: ACCT 108

ACCT 362 Intermediate Financial Accounting II 3

Intermediate Accounting is an in depth treatment of the traditional financial accounting topics as well as the recent developments in accounting valuation and reporting practices promulgated by the leading professional accounting organizations and applied by practitioners in public accounting and industry. International Financial Reporting Standards will be introduced.

Prerequisites: ACCT 361

ACCT 381 Audit Theory and Philosophy 3

Introduction to auditing theory and philosophy as it contributes to the reliability of financial and other data and as an essential part of an accountant's knowledge. Includes such topics as evidence, basic techniques including sampling and the use of the computer, review of internal control, and arithmetic controls and reconciliations. Also included are the independent auditor's role, legal responsibilities, codes of ethical conduct, standards of reporting, field work, and competence.

Prerequisites: ACCT 361

ACCT 395 Field Experience 1-3

Prerequisites: ACCT 108

Course is Pass/Fail

ACCT 400 Directed Study 1-3

ACCT 420 Advanced Accounting 3

A detailed study of various topics, including mergers and acquisitions, consolidations, international operations, partnerships, special sales contracts, fiduciary and nonprofit accounting including government accounting. Assignments will include selected C.P.A. problems.

Prerequisites: ACCT 362

ACCT 421 Concepts in Federal Taxation 3

Theory, philosophy, and principles of federal income tax and law and the procedures for computing the income tax liability of individuals; practice in solving typical problems and the preparation of tax returns.

Prerequisites: ACCT 108

ACCT 424 Cost Accounting 3

Nature, objectives, and procedures of cost accounting as applied to the control and management of business. Topics include job order costs, process costs, standard costs, break-even and variance analysis, cost behavior, product pricing, budget planning and performance analysis.

Prerequisites: ACCT 208

ACCT 470 Advanced Accounting Information Systems 3

The course will familiarize students with different types of software used in public accounting practices and in small business settings. Students will be required to become competent with the following groups of software: decision support systems using Excel, general ledger packages, and a relational database package.

Prerequisites: BUSA 150 and ACCT 361

ACCT 495 Internship 2-12

Designed to give the accounting and finance majors a supervised off-campus work experience, full-time or part-time in a public accounting firm or financial services company. Each credit hour of internship requires 40 hours of work experience. Internships must be approved prior to beginning the work experience. Students should have a junior or senior standing. ACCT 495 can be taken multiple semesters, not to exceed 12 credit hours in total.

ACCT 498 Teaching Assistant 1-3

ACCT 522 Managerial Acct for Social Enterprises Enterprises 3

This course integrates concepts from diverse topics that impact managerial accountants. Introductory lectures are concerned with cost terms and classifications, cost behavior and profit planning. Students will learn how to create, organize, analyze and interpret financial information for decision making.

ACCT 522A Managerial Acct for Social Enterprises Enterprises 1

Integrates concepts from diverse topics that impact managerial accountants. Introductory lectures are concerned with the legal environment of business, tax regulations and tax planning. Includes focus on nonprofit organizations and international dimensions. (Prerequisite: ACCT 223)

ACCT 531 Managerial Accounting 3

This course identifies the types of accounting information that can be used by an organization's managers and employees, to make day-to-day operational decisions. Topics to be covered include cost accounting, cost behavior, break-even point, profit planning, operational budgeting, and capital budgeting. Accounting's relationship to forecasting and the identification of market trends will also be appraised. Prerequisite is MGNT 509, undergraduate accounting coursework, or relevant business experience.