

ACCOUNTING (ACCT)

ACCT 2101. Principles of Financial Acct. (3)

Introduction to the concepts, principles and procedures pertaining to the preparation, analysis and interpretation of income statement, retained earnings statement, balance sheet and cash flow statements for service and merchandising companies with introduction to the measurement of inventory, receivables liabilities, long-term assets and stockholders' equity.

Prerequisites: (MATH 1101 or MATH 101) or (MATH 1111 or MATH 115) or (MATH 1113 (may be taken concurrently) or MATH 130) or (MATH 1231 (may be taken concurrently) or MATH 1241 (may be taken concurrently) or MATH 1401 (may be taken concurrently)) or (MATH 1501 (may be taken concurrently) or MATH 151)

ACCT 2102. Principles Managerial Acct. (3)

Introductions to the concepts, techniques and procedures pertaining to the preparation, analysis and interpretation of accounting information for use by managers for planning, control and other business decisions with emphasis on product costing, cost analysis, cost volume profit analysis, budgeting, standard costing, performance measurement relevant cost for non-routine decisions and analysis of financial statements.

Prerequisites: ACCT 2101 and (MATH 1101 or MATH 101 or MATH 1111 or MATH 115 or MATH 1113 or MATH 130 or (MATH 1231 or MATH 1401) or MATH 1241 or MATH 1501 or MATH 151)

ACCT 3110. Managerial Cost Accounting (3)

Cost accounting principles and techniques applied to job order and process types of industry, planning and control of the elements of production costs, and preparation of internal cost reports for management in manufacturing and other environments. Continues standard costing concepts and variance analysis applied in the principles of managerial accounting course, ACT 2102. Use of cost information for business policy implementation and management purposes is stressed, as well as current cost topics. Admission to the School of Business required.

Prerequisites: ACCT 2102 or ACCT 202

ACCT 3250. Taxation of the Individual (3)

An introduction to the study of taxation for individuals and business entities. This course focuses on federal and state tax laws and regulations, as they pertain to both individuals and business entities. Tax forms and software are used to determine the appropriate taxes for cases involving individual and business scenarios. Tax strategies and implications for personal and business decision-making and financial planning are analyzed. Professional ethics involving tax practice are emphasized.

Prerequisites: (ACCT 2101 or ACCT 201) and (ACCT 2102 or ACCT 202)

ACCT 3351. Intermediate Financial Acct. I (3)

An in-depth analysis of recording, reporting and disclosure issues for external analysis in the contemporary firm. Accounting theory and current professional standards are stressed. Content emphasis on assets and liabilities with corresponding income determination.

Prerequisites: ACCT 2102

ACCT 3352. Interm. Financial Acct. II (3)

Emphasis on the measurement and reporting of equity and net assets and the interdependencies of change effects on income determination. Accounting changes and adjustments and the related impact of professional pronouncements and information transparency is stressed. Selected topics in governmental, non-for-profit and international accounting are introduced.

Prerequisites: (ACCT 3351 or ACCT 351)

ACCT 3361. Intermediate Financial Acct. I (3)

Students will study the accounting environment, the theoretical structure of financial accounting, the accounting process including different components of accounting cycle, preparation of income statement, statement of retained earnings, statement of changes in stockholders' equity, balance sheet, and statement of cash flows. Students will also learn to apply time value of money concepts to financial accounting measurements, accounting for cash, receivables and inventories. Excel and its financial functions and FASB Codification Database will be applied.

Prerequisites: ACCT 2102

ACCT 3362. Interm. Financial Acct. II (3)

Students will study accounting for acquisition and disposition of property, plant, and equipment, depreciation, impairments, depletion, intangible assets, current liabilities and contingencies, long-term liabilities, stockholders' equity, investments, and revenue recognition. Students will also learn to research and analyze real world cases pertaining to financial accounting issues using the FASB Codification Database.

Prerequisites: (ACCT 3351 or ACCT 351) or ACCT 3361

ACCT 3363. Intermediate Fin ACCT III (3)

Students will study dilutive securities and earnings per share, accounting for income taxes, accounting for pensions and postretirement benefits, accounting for leases, accounting changes and error analysis and corrections, statement of cash flows, and full disclosure in financial reporting. Students will also learn to research and analyze real world cases pertaining to financial accounting issues using the FASB Codification Database.

Prerequisites: ACCT 3352 or ACCT 3362

ACCT 4110. Advanced Managerial Cost Acct. (3)

Emphasis on the advanced and emerging issues pertaining to the nature, objectives and procedures of cost analysis and control; theories of cost allocation; and uses of accounting information for decision making.

Prerequisites: ACCT 3110

ACCT 4210. Volunteer Income Tax Prep. (3)

Students will be involved in all aspects of tax planning and preparation, and in program administration. Students will also participate in presentations in conjunction with Earned Income Tax Credit Day, and will prepare a memorandum dealing with a tax preparer ethical issue.

Prerequisites: ACCT 3250

ACCT 4250. Taxation of Business Entities (3)

An advanced study of taxation for individuals and business entities. This course focuses on advanced concepts of tax laws and regulations, including the impact of taxation. Tax strategies and implications for individual and business decision-making and financial planning are analyzed. Tax research methodologies are explored. Professional ethics involving tax practice are emphasized.

Prerequisites: ACCT 3250

ACCT 4330. Accounting Information Systems (3)

A study of the fundamentals of accounting information systems. Major topics include processes, documents, and internal controls within accounting systems; documentation of accounting systems with system flowcharts and data flow diagrams; analysis, design, and implementation of accounting systems; transaction processing using accounting software and database management system; and effects of information technology and e-business on the accounting profession. Hands-on experience with several accounting and business software is emphasized.

Prerequisites: (ACCT 3351 or ACCT 3361) and ACCT 3110

ACCT 4352. Advanced Financial Accounting (3)

Emphasis on financial reporting topics encountered in current practice. The theory of the firm is explored relative to investing and financing accountability and other issues of business combinations and divestiture. Special purpose and variable interest entities and their related reporting and disclosure are stressed. Practice applications with integrated financial, managerial and income tax accounting cases may be included.

Prerequisites: ACCT 3352 or ACCT 3362

ACCT 4440. Govern. and Non-Profit Acct. (3)

This course covers financial and managerial accounting and reporting for Federal, State and local governments and non-governmental non-profit organizations such as hospitals and universities. Accounting Information Systems concepts and auditing of these organizations are also included.

Prerequisites: (ACCT 3351 or ACCT 3361)

ACCT 4470. Forensic Accounting (3)

This course provides an overview of forensic and investigative accounting, including providing an understanding of the nature and development of forensic accounting, an understanding of fraudulent financial reporting and employee fraud and how to detect and prevent these accounting crimes, courtroom procedures and litigation management and support, cybercrime management, and business valuations. Included in course discussion are indirect methods of reconstructing income, money laundering, computation of economic damages, and forensic accounting in action

Prerequisites: ACCT 3351 or ACCT 3361

ACCT 4480. Auditing & Assurance Services (3)

The culminating, capstone baccalaureate accounting experience through study of theory and practice of auditing and assurance services. Topics include the accounting profession, ethics, errors irregularities, illegal acts and related liability, accounting and review standards, auditing standards and procedures, and international accounting and auditing. Students experience workpaper development, test work, and report letter drafting. Risk and cycles, internal control, technology applications, and sampling approaches are illustrated. Integration with managerial, tax, and systems issues is achieved through assessment of external communications required in the contemporary practice environment.

Prerequisites: (ACCT 3352 or ACCT 3362) and ACCT 3250 and ACCT 4330

ACCT 4800. Selected Topics in Accounting (3)

A detailed examination of selected topics in the profession of Accounting.

Restrictions: Accounting, General Business, Management, Marketing

ACCT 4850. Acct. Intern./Cooperative Educ (3)

Individually designed learning program involving accounting field experience in private, public, or education sector. Program of study and student supervision must be approved by the Dean of the College of Business or designee. Prerequisite: Sophomore or higher standing Accounting Major.

ACCT 4851. Accounting Internship/Cooperat (3)

Individually designed learning program involving accounting field experience in private, public, or education sector. Program of study and student supervision must be approved by the Dean of the College of Business or designee. Prerequisite: Sophomore or higher standing Accounting Major.

ACCT 4852. Accounting Internship/Cooperat (3)

Individually designed learning program involving accounting field experience in private, public, or education sector. Program of study and student supervision must be approved by the Dean of Business or designee.

ACCT 4853. Accounting Internship/Cooperat (3)

Individually designed learning program involving accounting field experience in private, public, or education sector. Program of study and student supervision must be approved by the Dean of Business or designee.

ACCT 4900. Indep. Study/Directed Research (3)

Special work arranged in consultation with instructor. Requires approval of the Dean or Associate Dean.

ACCT 4901. Indep. Study/Directed Research (3)

Special work arranged in consultation with instructor. Requires approval of the Dean or Associate Dean.

ACCT 4902. Indep. Study/Directed Research (3)

Special work arranged in consultation with instructor. Requires approval of the Dean or Associate Dean.