

ACCOUNTING (ACC)

ACC 201 Financial Accounting 3

Introduction to external financial statements of organizations, emphasizing the use of accounting information in making investment and other decisions. Addresses ethical considerations and role of financial reporting in society.

Prerequisites: ISM 110 and any one of the following: MAT 115, MAT 118, MAT 120, MAT 150, MAT 151, MAT 190, MAT 191, MAT 196, MAT 292, MAT 296.

ACC 202 Managerial Accounting 3

Introduction to internal accounting and reporting of organizations, emphasizing the use of accounting information used by management and other decision makers within the organization.

Prerequisites: ACC 201 or ACC 218.

ACC 218 Financial Statement Preparation and Disclosures 3

First financial accounting course for students desiring to pursue upper division accounting courses. Includes coverage of basic financial statement preparation, time value of money concepts, and techniques for accounting valuations.

Prerequisites: ISM 110 and any one of the following: MAT 115, MAT 120, MAT 150, MAT 151, MAT 191, MAT 292.

Notes: Required entry course for all Accounting and Finance majors.

ACC 318 Intermediate Accounting I 3

Focuses on the conceptual framework underlying financial reporting by business enterprises, the processes by which authoritative accounting guidelines are promulgated, and the preparation, presentation, interpretation, and use of financial statements.

Prerequisites: Grade of B- or better in ACC 201 and ACC 202. Grade of C or better in ECO 201.

ACC 319 Intermediate Accounting II 3

The second course in the two-course intermediate accounting sequence. Continues the examination of the preparation, presentation, interpretation, and use of financial statements.

Prerequisites: Grade of C or better in ACC 318.

ACC 325 Accounting Transaction Processing Systems 3

Designed to provide an understanding of a variety of accounting subsystems, systems analysis, and design issues reinforced through case studies.

Prerequisites: Grade of C or better in ACC 318.

ACC 330 Cost Accounting 3

Costs and cost accounting principles, costing systems, cost determination procedures; control and analytical practices for managerial decision-making.

Prerequisites: Grade of B- in ACC 202.

ACC 350 Internship in Accounting 3

This course provides students with an opportunity to apply accounting knowledge in a business environment and to gain a better understanding of the accounting profession.

Prerequisites: Grade of C or better in ACC 318. Accounting major; permission of internship coordinator;

Notes: Grade: Pass/Not Pass (P/NP).

ACC 420 Federal Tax Concepts 3

Tax structure and tax principles. Accounting principles and procedures related to tax accounting. Application of tax and accounting principles to specific problems.

Prerequisites: Grade of C or better in ACC 318 or FIN 410.

ACC 440 Auditing Concepts 3

Concepts underlying audit process, procedures used in external auditing, statistical application, preparation of audit programs, and reports. Use of audit software to conduct control risk assessment and substantive tests.

Prerequisites: Grade of C or better in ACC 319 and ACC 325.

ACC 461 Governmental and Nonprofit Accounting 3

This course will introduce students to accounting and financial reporting for nonprofit organizations and governmental entities.

Prerequisites: Grade of C or better in ACC 319.

ACC 493 Honors Work 3-6

Honors Work.

Prerequisites: 3.30 GPA in the major, 12 s.h. in the major

Notes: May be repeated for credit if the topic of study changes.

ACC 499 Independent Research in Accounting 1-3

Individual study of an issue or problem(s) in accounting of particular interest to the student. Student must arrange time and course requirements with instructor prior to registration.

Prerequisites: Accounting major, senior standing, and permission of Department Head.

Notes: May be repeated for credit with approval of Department Head.

ACC 518 Intermediate Accounting I 3

Focuses on the conceptual framework underlying financial reporting by business enterprises, the processes by which authoritative accounting guidelines are promulgated, and the preparation, presentation, interpretation, and use of financial statements.

ACC 519 Intermediate Accounting II 3

The second course in the two-course intermediate accounting sequence. Continues the examination of the preparation, presentation, interpretation, and use of financial statements.

ACC 525 Accounting Transaction Processing Systems 3

Designed to provide an understanding of a variety of accounting subsystems, systems analysis, and design issues reinforced through case studies.

ACC 531 Cost Accounting 3

Costs and cost accounting principles, costing systems, cost determination procedures, control and analytical practices for managerial decision-making.

ACC 561 Governmental and Nonprofit Accounting 3

This course will introduce students to accounting and financial reporting for nonprofit organizations and governmental entities.

Prerequisites: ACC 519 or grade of C or higher in intermediate financial accounting II course.

ACC 602 Federal Tax Concepts 3

Tax structure and tax principles. Accounting principles and procedures related to tax accounting. Application of tax and accounting principles to specific problems.

Prerequisites: ACC 518.

ACC 604 Auditing Concepts 3

Concepts underlying audit process, procedures used in external auditing, statistical application, preparation of audit programs, and reports. Use of audit software to conduct control risk assessment and substantive tests.

Prerequisites: ACC 519, ACC 525.

ACC 613 Directed Studies in Accounting 1-3

Individual study of an issue or problem of interest. Student must arrange topic and course requirements with instructor prior to registration.

Prerequisites: 12 hours of graduate level accounting courses or permission of instructor.

ACC 621 Accounting Internship 3

Combined academic and work components allow students to gain experience in the professional field of accounting. Course supervised by a graduate faculty member and appropriate personnel of the approved organization.

Prerequisites: ACC 518 or grade of C or higher in intermediate financial accounting I course and permission of instructor.

ACC 630 Seminar in Contemporary Accounting Issues 3

Analysis, research, and presentation of current topics and issues relevant to professional accountants.

Prerequisites: ACC 519 or grade of C or higher in ACC 319.

ACC 631 Advanced Auditing 3

Ethics, reporting, law, statistics, and audit software; directed towards professional external and internal auditing.

Prerequisites: ACC 604 or grade of C or higher in ACC 440.

ACC 632 Principles of Fraud Examination 3

Examines the nature of occupational fraud and abuse in organizations. Students will learn how and why occupational fraud is committed, how fraud can be detected, how fraud can be deterred, and how to proceed if fraud is suspected. Emphasis is placed on asset misappropriation schemes, corruption, and financial statement fraud.

Prerequisites: ACC 604 or grade of C or higher in auditing concepts course.

ACC 638 Information Technology Auditing and Accounting Data Analytics 3

Theory and practice of information technology auditing, computer based systems controls, data analytics models and methods focusing on accounting applications.

Prerequisites: ACC 604 or grade of C or higher in ACC 440.

ACC 641 Advanced Study in Business Analysis and Reporting 1

In-depth study and review of accounting and business analytics as it relates to assurance and advisory services and financial and operations management.

Prerequisites: ACC 642 and permission of instructor or Program Director.

Notes: Only offered online.

ACC 642 Specialized Accounting Entities 3

Theory and practice associated with business combinations, consolidated financial statements, partnerships, international operations, bankruptcy and other accounting topics related to specialized accounting entities.

Prerequisites: ACC 519 or grade of C or higher in ACC 319.

ACC 643 Advanced Study in Tax Compliance and Planning 1

In-depth study and review of tax reporting requirements and tax planning techniques.

Prerequisites: ACC 651 and permission of instructor or Program Director.

Notes: Only offered online.

ACC 644 Advanced Study in Information Systems and Controls 1

In-depth study and review of technology and business controls as it relates to accounting and business processes.

Prerequisites: ACC 638 and permission of instructor or Program Director.

ACC 646 Advanced Study in Business Environment and Concepts 1

An in-depth study and review of the underlying reasons for, and accounting implications of, business transactions. This course is only offered online.

Prerequisites: ACC 531 or grade of C or higher in cost accounting course and permission of instructor or Program Director.

ACC 647 Advanced Study in Financial Accounting and Reporting 1

An in-depth study and review of the accounting and reporting represented on the four major financial statements.

Prerequisites: ACC 642 and permission of instructor or Program Director.

Notes: This course is only offered online.

ACC 648 Guided Study in Taxation and Business Law 1

An in-depth study and review of specialized current topics in tax and business law.

Prerequisites: ACC 651 and permission of instructor or Program Director.

ACC 649 Advanced Study in Auditing and Attestation 1

This course provides an in-depth study and review of advanced specialized current topics in auditing and attestation.

Prerequisites: ACC 631 or ACC 638 and permission of instructor or Program Director.

Notes: This course is only offered online.

ACC 651 Introduction to Business Entity Taxation 3

The principles of entity taxation associated with corporations, S corporations, and partnerships. Focuses on a life-cycle approach of tax accounting for these tax entities recognized in the U.S., focusing on issues such as formation, operation, and distributions of corporations.

Prerequisites: ACC 602 or grade of C or higher in ACC 420.

ACC 652 Taxation of Estates, Gifts and Trusts 3

Principles and procedures involved in determining federal estate tax; tax planning using gifts and trusts.

Prerequisites: ACC 602 or grade of C or higher in ACC 420.

ACC 655 Taxation of Corporations and Shareholders 3

Federal taxation of business transactions affecting corporations and shareholders.

Prerequisites: ACC 651 or permission of instructor or Program Director.

ACC 656 Taxation of Flow-Through Business Entities 3

Federal taxation of business transactions affecting flow-through business entities, including partnerships, S corporations, limited liability companies and their owners.

Prerequisites: ACC 651 or permission of instructor or Program Director.

ACC 688 Advanced Business Law 3

Explores legal issues in contract and sales law, negotiable instruments, agency, and business associations and at the same time considers ethical and managerial issues involved when these legal issues arise.

Prerequisites: MGT 330 or permission of Program Director.