

# ACCOUNTING (ACCT)

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## **ACCT 101 Accounting for Non-Business Majors 3(3-0)**

As Needed.

Survey of accounting course. Topics: accounting concepts, accounting information users, elements and purpose of financial statements, accrual accounting, internal control, and basic financial analysis.

Prerequisite: None.

Corequisite: None.

Registration Information: None.

## **ACCT 201 Principles of Financial Accounting 3(3-0)**

As Needed.

Introduction to accounting as the language of business. Emphasis on reasoning and logic of external reporting model. May include computer-based applications.

Prerequisite: MATH 101 or MATH 109 or MATH 156 or BSAD 265.

Corequisite: None.

Registration Information: None.

## **ACCT 202 Principles of Managerial Accounting 3(3-0)**

As Needed.

Managerial uses of accounting information, including cost-based, decision making, differential accounting, and responsibility accounting. May include computer-based applications.

Prerequisite: ACCT 201.

Corequisite: None.

Registration Information: None.

## **ACCT 291 Special Topics 3(3-0)**

As Needed.

Special Topics.

Prerequisite: None.

Corequisite: None.

Registration Information: None.

## **ACCT 301 Intermediate Accounting I 3(3-0)**

As Needed.

Conceptual framework, accounting cycle, financial statements, time value of money, revenue recognition, and accounting for cash, receivables, inventory, and long-term assets.

Prerequisite: ACCT 202.

Corequisite: None.

Registration Information: Junior standing.

## **ACCT 302 Intermediate Accounting II 3(3-0)**

As Needed.

Investments, liabilities, bonds, leases, income taxes, pensions, employee benefit plans, shareholder equity, earnings per share, accounting changes and errors, and the statement of cash flows.

Prerequisite: ACCT 301.

Corequisite: None.

Registration Information: None.

## **ACCT 311 Federal Income Tax 3(3-0)**

As Needed.

Federal income tax as applied to income recognition, exclusions from income and property transactions of individuals. Introduction to tax research resources and techniques.

Prerequisite: ACCT 202.

Corequisite: None.

Registration Information: None.

## **ACCT 320 Cost Accounting 3(3-0)**

As Needed.

Accounting procedures applicable to industries with emphasis on job order process costs, standard cost and profit planning including differential costs, internal profit and price policies, and capital budgeting.

Prerequisite: ACCT 202.

Corequisite: None.

Registration Information: Junior standing.

## **ACCT 330 Accounting Information Systems 3(3-0)**

As Needed.

The study of design and implementation of accounting information systems. Attention directed to the traditional accounting model and its relationship to computerized accounting information systems.

Prerequisite: ACCT 201.

Corequisite: None.

Registration Information: None.

## **ACCT 401 Advanced Financial Accounting 3(3-0)**

As Needed.

Application of fundamental theory to partnerships, international operations, consolidated statements, and business combinations; introduction to government.

Prerequisite: ACCT 302.

Corequisite: None.

Registration Information: None.

## **ACCT 404 CPA Law 3(3-0)**

As Needed.

Business law as found in the Regulation section of the Uniform CPA examination.

Prerequisite: None.

Corequisite: None.

Registration Information: Senior standing. Accounting major only.

## **ACCT 410 Auditing 3(3-0)**

As Needed.

A study of the systematic process by which external financial statements and other management assertions are verified and reported upon by independent, internal, and governmental auditors.

Prerequisite: ACCT 302 and ACCT 330.

Corequisite: None.

Registration Information: None.

## **ACCT 411 Corporate, Estate and Gift Tax 3(3-0)**

As Needed.

Taxation of corporations, partnerships, estates/trusts. Analysis of mergers and dissolution of corporations. Introduction to estate/gift taxes and international taxation.

Prerequisite: ACCT 311.

Corequisite: None.

Registration Information: None.

## **ACCT 412 Advanced Auditing 3(3-0)**

As Needed.

Study of auditing and attestation services in the public accounting environment with special emphasis on auditing methodologies and research.

Prerequisite: ACCT 410.

Corequisite: None.

Registration Information: Permission of instructor.

**ACCT 415 Accounting Ethics 3(3-0)**

As Needed.

Accounting Ethics focuses on teaching students the standards of right and wrong, using various real-life corporate failures. Students apply ethical standards to solve problems.

Prerequisite: ACCT 410.

Corequisite: None.

Registration Information: None.

**ACCT 491 Special Topics (1-3 V)**

As Needed.

Special Topics.

Prerequisite: None.

Corequisite: None.

Registration Information: None.

**ACCT 495 Independent Study (1-3 V)**

As Needed.

Independent Study.

Prerequisite: None.

Corequisite: None.

Registration Information: Senior standing. Permission of advisor.

Accounting major only.

**ACCT 498 Internship (1-6 V)**

As Needed.

Supervised field work in selected business, social and governmental organizations; supplemented by written reports.

Prerequisite: None.

Corequisite: None.

Registration Information: Junior or senior standing. HSB majors only.

Permission of internship coordinator.

**ACCT 501 Fundamentals of Accounting 1.5(1.5-0)**

As Needed.

This class, as an MBA leveling course, provides a basic understanding of financial reporting accounting, including the accounting cycle, financial statement preparation, and internal controls.

Prerequisite: None.

Corequisite: None.

Registration Information: Admission to MBA.

**ACCT 505 Principles of Financial Accounting 3(3-0)**

As Needed.

Introduction to accounting as the language of business. Emphasis on reasoning and logic of external reporting model. May include computer-based applications.

Prerequisite: None.

Corequisite: None.

Registration Information: Admission to MBA.

**ACCT 510 Managerial Accounting 3(3-0)**

As Needed.

Accounting concepts and methods utilized in managerial planning, budgeting, controlling, and evaluating to optimize decision making.

Prerequisite: None.

Corequisite: None.

Registration Information: Admission to MBA. Permission of MBA Director.

**ACCT 511 Tax Planning and Research 3(3-0)**

As Needed.

Advanced study of tax research methodology, IRS and professional guidelines on tax positions, appreciation of research skills, planning techniques to individual, corporate, partnership cases.

Prerequisite: ACCT 311.

Corequisite: None.

Registration Information: Admission to MBA.

**ACCT 520 Advanced Cost Management Systems 3(3-0)**

As Needed.

Cost systems supporting new management philosophies, JIT, total quality management, continuous improvement, process reengineering. Activity-based costing, target costs, cost of quality.

Prerequisite: ACCT 320.

Corequisite: None.

Registration Information: Admission to MBA.

**ACCT 591 Special Topics 3(3-0)**

As Needed.

Critical review and discussion of relevant accounting topics.

Prerequisite: None.

Corequisite: None.

Registration Information: Admission to MBA.

**ACCT 595 Independent Study (1-3 V)**

As Needed.

Individual study of a subject determined by the instructor and student with permission of the director.

Prerequisite: None.

Corequisite: None.

Registration Information: Admission to MBA.