

ACCOUNTING (ACC)

ACC-211 Principles of Accounting I (3 credits)

This is a foundation course dealing with accounting principles and procedures with emphasis on the entire accounting cycle, special journals, control accounts and subsidiary ledgers.

Course Types: Quantitative Literacy

ACC-212 Principles of Accounting II (3 credits)

This course explores theory and applies accounting principles mastered in ACC-211 and accounting for general partnerships and corporations. It also deals with managerial accounting, including accounting cycles, cost analysis, and budgeting

Course Types: Quantitative Literacy

Corequisite(s): Take ACC-211

ACC-311 Intermediate Accounting I (3 credits)

This is a detailed study of financial statement items and special corporation problems. Problems emphasize analytical approaches to typical accounting situations and approved methods for full disclosure of financial information.

Prerequisite(s): Take ACC-212

ACC-312 Intermediate Accounting II (3 credits)

This course explores applications of the current standards of theory and policy to areas of earnings per share, income taxes, liabilities, investments, statement analysis and comparisons.

Prerequisite(s): Take ACC-311

ACC-321 Tax Accounting (3 credits)

This course studies the various individual income tax laws with special emphasis on current regulations. Students practice in the preparation of tax returns.

Prerequisite(s): Take ACC-212

ACC-322 Cost Accounting (3 credits)

This course explores major cost systems in depth, including job, process and operations costing systems, standard cost systems and flexible budgets, and the income effects of alternative product costing methods. Special topics also covered include cost allocation techniques; spoilage, waste and scrap treatment; and the role of cost accounting in professional CPA and CMA exams.

Prerequisite(s): Take ACC-212

ACC-389 Special Topics in Accounting (3 credits)

This is a seminar in a topic related to the field of accounting. A subtitle indicates the specific content of the course.

Prerequisite(s): ACC-311

ACC-390 Special Topics in Accounting Special Topics in Accounting (3 credits)

This is a seminar in a topic related to the field of accounting. A subtitle indicates the specific content of the course.

Prerequisite(s): Take ACC-311

ACC-401 Auditing (3 credits)

This introduction to the theory, practice and ethics of independent auditors includes discussion and application of the statements on auditing standards of the American Institute of Certified Public Accountants.

Prerequisite(s): Take ACC-312

ACC-403 Accounting Theory & Application (3 credits)

Students study via the case method of specialized areas of accounting. Accounting theory and tax questions are an integral part of this course. Although the course is not designed specifically as review for the CPA exam, instructors utilize selected problems and cases from previous exams for study, thereby benefiting students who wish to sit for the exam

Prerequisite(s): Take ACC-321, ACC-322, LAW-303, LAW-304

ACC-404 Advanced Accounting (3 credits)

This course is an advanced approach to accounting principles in the areas of partnership, liquidations, government accounting, nonprofit accounting and consolidations.

Prerequisite(s): Take ACC-312

ACC-407 Fund Accounting (3 credits)

This is an elective course designed to introduce accounting students to governmental and not-for-profit accounting. It includes discussion and application of principles of local government accounting, typical entries in a fund accounting system and financial statements for a fund accounting system. It also deals with accounting principles for colleges, universities and hospitals.

Prerequisite(s): Take ACC-312

ACC-417 Personal Computers for Accountants (3 credits)

This course introduces students to computerized business and accounting applications, word processing, databases, spreadsheets and presentation software. Students are given thorough, hands-on familiarization with the personal computer and various business and accounting applications on the computer.

ACC-421 Corporate Finance (3 credits)

This course deals with corporate financial statements and financial analysis of business firms, tax considerations, inventory analysis, capital budgeting and investment, and financing decisions.

Prerequisite(s): Take ACC-212, ECO-207

ACC-444 Accounting Internship (3 credits)

This course provides accounting students with the opportunity to gain practical, hands-on experience in their areas of specialization by working for businesses, nonprofit organizations and government agencies.