

ACCOUNTING (ACC)

ACC 202 FOUNDNTS OF ACCOUNTNG (NON MAJ (3 Hours)

The course is open only to non-business students. A nontechnical introduction to the principles of financial and managerial accounting with emphasis on the use and interpretation of financial reports, managerial planning and control. The course is for the individual who seeks a basic knowledge of accounting and its uses. It is designed for the user of accounting information rather than the preparer.

ACC 211 PRINCIPLES OF FINANCIAL ACCTNG (3 Hours)

Prerequisite: Sophomore classification recommended.
Accounting principles and concepts relative to general use of accounting information, double entry bookkeeping, and financial reporting. (F, S)

ACC 212 PRINCIPLES OF MANGERIAL ACCTNG (3 Hours)

Prerequisite: ACC 211.
Accounting principles and concepts as applied to managerial accounting. (F, S)

ACC 314 INTERMEDIATE ACCOUNTNG I (3 Hours)

Prerequisite: ACC 212.
A study of the functions of financial accounting, basic theory, asset and liability recognition and measurement. (F, S)

ACC 315 INTERMED ACCOUNTING II (3 Hours)

Prerequisite: ACC 314.
A study of accounting theory and practice as applied to stockholders' equity, dilutive securities, investments, income measurement issues, and preparation and analysis of financial statements. (F, S)

ACC 321 COST ACCOUNTING I (3 Hours)

Prerequisite: ACC 212.
An introduction to the development and use of accounting information for internal decision making. Topics include: cost terminology and classifications, cost accumulation and analysis, CVP analysis, budgets and standard costs, inventory costing, and relevant costs for decision making. (F, S)

ACC 381 GOVERNMENTAL & NFP ACCOUNTING (3 Hours)

Prerequisite: ACC 212.
A study of accounting practice and theory as it related to state and local governments, and other non-for-profit entities. (F, S)

ACC 423 INCOME TAX ACCOUNTING (3 Hours)

Prerequisite: ACC 212.
An in-depth study of federal and state income tax laws, tax research methods, effects on the distribution of individual income. (F, S)

ACC 436 ADV & INTERNATIONAL ACCOUNTING (3 Hours)

Prerequisite: ACC 315.
Special accounting problems related to partnerships, consolidations, international operations, and International Financial Reporting Standards. (F, S)

ACC 455 AUDITING (3 Hours)

Prerequisite: ACC 315.
Analysis of the problems encountered by practicing public accountants as related to financial statements audits; preparation of working papers and reports; and professional ethics. This course has been designated as a Writing Across the Curriculum course. (F, S)

ACC 473 ADV INCOME TAX ACCOUNTNG (3 Hours)

Prerequisite: ACC 423.
A study of federal and state income tax laws for fiduciaries, partnerships, and corporations integrating recent technologies and research applications. (F, S)

ACC 492 ACCOUNTING INFORM SYSTEM (3 Hours)

Prerequisite: ACC 314.
A study of theory and practice as applied to accounting information systems. The course examines the process of purchasing or designing accounting systems and a variety of topics dealing with the role of technology in building, implementing, controlling, and auditing accounting information system. A secondary goal of the course is to help students become more comfortable using computer based tools including e-mail, accounting software and the World Wide Web. (F, S)

ACC 495 SPEC TOPICS IN ACCOUNTNG (3 Hours)

Prerequisite: ACC 212 and consent of department chair.
Independent study of accounting topics. Credit granted for formalized research studies and/or accounting practicum (co-op). (F, S, Sum)