

# ACCOUNTING (ACC)

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## ACC 201 Introductory Financial Accounting Credits: 3

**Typically Offered:** Fall, Spring, Summer.

**Course Description:** An introduction to accounting for accounting and non-accounting majors. Accounting's role in the business environment. Accounting information acquisition, processing, reporting, and interpretation. Income statements, balance sheets, statements of cash flow, and statements of stockholders' equity and their related accounts explained from an information content perspective. **Prerequisite(s):** General Studies Math. Business majors must earn a grade of C or higher in MAT 112, MAT 116, MAT 147, MAT 165, or MAT 167.

## ACC 202 Introductory Managerial Accounting Credits: 3

**Typically Offered:** Fall, Spring, Summer.

**Course Description:** An introduction to managerial accounting for users of managerial accounting information. Managerial accounting's functions, uses, users, and behavioral implications. Cost accounting concepts and strategic cost management. Budgeting and profitability analysis. Responsibility accounting and performance assessment. **Prerequisite(s):** ACC 201.

## ACC 230 Accounting Techniques Credits: 1

**Typically Offered:** Fall, Spring.

**Course Description:** Procedures and systems of modern accounting. Must be taken prior to ACC 330. **Prerequisite(s):** ACC 201.

## ACC 310 Automated Accounting Systems for Franchise Credits: 1

**Typically Offered:** Spring.

**Course Description:** Direct application of accounting principles using Quickbooks. The course is a hands on learning experience in setting up and maintaining a set of books in a simulated business environment. Quickbooks and general accounting practices for small businesses. Good accounting practices will also be introduced as the course progresses. **Prerequisite(s):** ACC 201 and junior standing or School of Business approval.

## ACC 311 Automated Accounting Systems for Small Business Credits: 3

**Typically Offered:** Fall.

**Course Description:** Direct application of accounting principles using Quickbooks. The course is a hands on learning experience in setting up and maintaining a set of books in a simulated business environment. Quickbooks and general accounting practices for small businesses. Good accounting practices will also be introduced as the course progresses. **Prerequisite(s):** ACC 201 and junior standing or School of Business approval.

## ACC 330 Intermediate Accounting I Credits: 3

**Typically Offered:** Fall.

**Course Description:** Analysis and interpretation of fundamental processes, assets, and equity values with related revenue and expense aspects. **Prerequisite(s):** ACC 201, ACC 230 or concurrent enrollment, FIN 301 or concurrent enrollment, and junior standing.

## ACC 331 Intermediate Accounting II Credits: 3

**Typically Offered:** Spring.

**Course Description:** Continuation of the critical study of balance sheet accounts and intensive analysis of financial statements. **Prerequisite(s):** A grade of C or higher in ACC 330.

## ACC 333 Cost Accounting Credits: 3

**Typically Offered:** Fall, Spring.

**Course Description:** Cost accounting procedures with emphasis on the basic theory and procedures of allocating materials, labor, and manufacturing expenses in job order and process cost systems, including standard costing, variance analysis, and c-v-p analysis. **Prerequisite(s):** ACC 202 and junior standing.

## ACC 336 Individual Income Tax Credits: 3

**Typically Offered:** Fall.

**Course Description:** The basics of individual tax such as gross income, exclusions from income, standard and itemized deductions, personal and dependency exemptions. Specific deductions such as bad debts, casualty losses and depreciation. Includes topics such as alternative minimum tax and computerized tax research. **Prerequisite(s):** ACC 202 and junior standing or School of Business approval.

## ACC 375 Accounting Internship Credits: 1-6

**Typically Offered:** Fall, Spring, Summer.

**Course Description:** An academic course which offers accounting majors an opportunity to integrate theory with actual business practice. Students work full-time or part-time in an accounting related position. Anticipated learning objectives are established in a contract agreed to by the student, the on-site supervisor, and the school internship coordinator. May be repeated for a total of 6 credits. This course is one of the options that satisfies the applied learning requirement. **Prerequisite(s):** Admission to the School of Business, Junior standing, an overall GPA of 2.5, and completion of ACC 202, ECO 260, ECO 261, GBA 201, GBA 210 or MAT 111 or MAT 111E, GBA 211, GBA 220 and one 300-level accounting course (concurrent enrollment allowed).

## ACC 418 Accounting Information Systems Credits: 3

**Typically Offered:** Fall, Spring.

**Course Description:** An examination of organizations' information requirements and the role of computer information systems in meeting those requirements by gathering and producing information. The recording, processing, and accounting for transactions within the organization and between organizations. Data processing concepts including the issues in acquisition, development and deployment of responsive systems; assessment of the effectiveness of information systems in business decision making; and the impacts of information systems on organizations. Same as MGT 418. **Prerequisite(s):** ACC 202, GBA 201, GBA 220, MGT 350 or concurrent enrollment, MKT 301 or concurrent enrollment, SCM 301, and admission to the School of Business.

## ACC 432 Advanced Cost Accounting Credits: 3

**Typically Offered:** Departmental Discretion.

**Course Description:** Cost accounting as a tool for management in the decision-making process, including quantitative methods, such as linear programming, statistical analysis, quality control, PERT, and queuing, that relate to the total business structure. **Prerequisite(s):** A grade of C or higher in ACC 333 and admission to the School of Business.

## ACC 433 Auditing Credits: 3

**Typically Offered:** Fall, Spring.

**Course Description:** Verification of records, valuation and analysis of accounts, and presentation of conditions. Practical audit cases. **Prerequisite(s):** ACC 331, ACC 418 or MGT 418 or concurrent enrollment.

**ACC 434 Advanced Auditing Credits: 3**

**Typically Offered:** Departmental Discretion.

**Course Description:** Continuation of ACC 433, with emphasis on computer applications; not-for-profit organization audits will be examined. The course will be taught on an informal basis allowing the student to independently plan and administer an audit. Audit report writing will be studied. **Prerequisite(s):** A grade of C or higher in ACC 433 and GBA 210 or MAT 111 or MAT 111E.

**ACC 435 Advanced Financial and Governmental Accounting Credits: 3**

**Typically Offered:** Fall.

**Course Description:** Accounting principles and procedures relating consolidated statements, partnerships, and other financial accounting topics. Principles of fund accounting budgeting, and financial reporting in governmental and not-for-profit entities. Problems and case studies required with an emphasis in theory. **Prerequisite(s):** A grade of C or higher in ACC 331, and admission to the School of Business.

**ACC 436 Advanced Income Tax Credits: 3**

**Typically Offered:** Spring.

**Course Description:** Advanced problems in corporate taxation including tax-free incorporations, treatment of distributions, liquidations, and reorganizations. Partnership issues including partnership formation, basis, distributions, and termination. Qualifications for and operations of S corporations. Wealth transfer taxes such as gift and inheritance taxes. **Prerequisite(s):** ACC 336, and admission to the School of Business.

**ACC 450 Independent Research/Project Credits: 1-4**

**Typically Offered:** Fall, Spring, Summer.

**Course Description:** Investigation of a research problem, project, or topic on an individual conference basis. **Prerequisite(s):** Admission to the School of Business and School of Business approval.