

# ACCOUNTING (ACCT)

## Courses

### ACCT 201 Principles of Financial Accounting 3 Credits

Introduction to bookkeeping, generally accepted accounting principles, and financial statements.

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

### ACCT 202 Principles of Managerial Accounting 3 Credits

Introduction to the use of accounting information in managerial decision making, control, and planning.

**Prerequisites:** ACCT 201.

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

### ACCT 311 Advanced Managerial Accounting 3 Credits

An advanced course primarily for non-accounting majors that provides in-depth coverage on the applications of accounting information in decision-making, organization, control and planning.

**Prerequisites:** ACCT 202.

### ACCT 321 Intermediate Accounting I 3 Credits

Development of an intermediate understanding of Generally Accepted Accounting Principles and their application to external financial statements.

**Prerequisites:** ACCT 201.

**Terms Typically Offered:** Fall.

### ACCT 322 Intermediate Accounting II 3 Credits

Continued exploration of Generally Accepted Accounting Principles and their application to more advanced financial statement components.

**Prerequisites:** ACCT 321.

**Terms Typically Offered:** Spring.

### ACCT 331 Cost Accounting 3 Credits

Costs and their relationship to planning, controlling, inventory valuation, and decision making.

**Prerequisites:** ACCT 202.

### ACCT 350 Ethics for Accounting Professionals 3 Credits

The field of ethics as applied to the accounting and finance professions. Ethical standards of the profession, accounting and finance scandals in recent history, and methods to overcome ethical dilemmas encountered as professionals.

**Prerequisites:** ACCT 321.

### ACCT 360 Professional Preparation I 1 Credit

Communication skills and other soft skills needed to be successful as an accounting professional, including higher order thinking, written and oral communication, effective and responsible use of social and other electronic media, and ethical considerations of the communication process.

**Prerequisites:** ACCT 201, ACCT 202, and ACCT 321.

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

### ACCT 392 Accounting Information Systems 3 Credits

A study of the concepts and design of the Accounting Information System with emphasis on the internal control structures, requirements, and professional standards.

**Prerequisites:** ACCT 321.

### ACCT 393 Cooperative Education 3-12 Credits

Cooperative Education provides students an opportunity to put their education to practical use in the workplace under the joint supervision of an employer participating in the Cooperative Education program and a faculty member designated by the institution. (See "Cooperative Education" in this catalog).

Course may be taken multiple times up to maximum of 15 credit hours.

### ACCT 395 Independent Study 1-3 Credits

Course may be taken multiple times up to maximum of 6 credit hours.

### ACCT 396 Topics 1-3 Credits

Course may be taken multiple times up to maximum of 15 credit hours.

### ACCT 399 Internship 1-10 Credits

Course may be taken multiple times up to maximum of 15 credit hours.

### ACCT 401 Governmental & Nonprofit Accounting 3 Credits

Accounting principles as they apply to governmental and not-for-profit entities.

**Prerequisites:** ACCT 322.

**Terms Typically Offered:** Fall.

### ACCT 402 Advanced Accounting 3 Credits

Consolidated financial statements, partnership accounting, bankruptcy, and international operations.

**Prerequisites:** ACCT 322.

### ACCT 411 Auditing I 3 Credits

Scope and purposes of the attestation work of a certified public accountant focusing on generally accepted auditing standards (GAAS). Includes theory of auditing, professional ethics, legal liability of the auditor, and internal control.

**Prerequisites:** ACCT 322.

**Terms Typically Offered:** Fall.

### ACCT 412 Auditing II 3 Credits

Continuation of ACCT 411. This course provides coverage of the application of auditing theory to financial statements, including examination of the audit programs, procedures, and work papers used in each phase of an audit.

**Prerequisites:** ACCT 411; and CISB 241 or STAT 241.

**Terms Typically Offered:** Spring.

### ACCT 441 Individual Income Tax 4 Credits

In-depth treatment of federal income tax law as it relates to individual taxpayers. Introduction to basic tax research.

**Prerequisites:** ACCT 322, and senior standing.

**Terms Typically Offered:** Fall.

### ACCT 442 Advanced Tax and Tax Research 5 Credits

Federal income tax law for C corporations, S corporations, and partnerships. Introduction to federal gift transfer tax. Required participation in the Volunteer Income Tax Assistance Program to acquire practical experience in communication with taxpayers and preparation of tax returns.

**Prerequisites:** ACCT 441.

**Terms Typically Offered:** Spring.

### ACCT 460 Professional Preparation II 1 Credit

This course is a concentrated review of accounting subjects in preparation for the CPA exam using self-study techniques and professor-led discussions and review.

**Prerequisites:** ACCT 201, ACCT 202, ACCT 321, ACCT 322, ACCT 360, ACCT 401, and ACCT 441.

**ACCT 470 Fraud and Forensic Accounting 3 Credits**

Exploration of investigative techniques, interviewing techniques, and reporting processes at different levels of judicial and prosecutorial environments. Specific skills in detecting and investigating fraud developed and various reporting methodologies explored. Includes presentations and speakers from fraud investigative environments.

**Prerequisites:** ACCT 201.

**ACCT 471 Data Analytics for Accounting 3 Credits**

Study of the use of big data and analytics for accounting, including its history and current trends. Application of data analysis techniques to transform raw data into useful decision-making information and communicate those results in a meaningful way for stakeholders.

**Prerequisites:** ACCT 322; CISB 241 or STAT 241.

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

**ACCT 473 Fraud Legalities 3 Credits**

Study of both civil and criminal systems, procedures, and laws, as well as related areas that pertain to criminal financial activity and fraud.

**Prerequisites:** BUGB 351.

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

**ACCT 475 Fraud Examination 3 Credits**

Study of financial transactions and schemes, law, and investigations, as well as fraud prevention and deterrence in preparation for the Certified Fraud Examination (CFE) administered through the Association of Certified Fraud Examiners.

**Prerequisites:** BUGB 351; ACCT 470; ACCT 471; and Senior Standing.

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

**ACCT 480 Accounting Externship 1-12 Credits**

Practical, staff-level experience creating accounting work products for an employer. Further development of skills learned in completed accounting baccalaureate coursework.

**Prerequisites:** Admission to the Professional Certificate in Accounting Practice program.

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

Course may be taken multiple times up to maximum of 12 credit hours.

**ACCT 493 Cooperative Education 3-12 Credits**

See description of ACCT 393.

Course may be taken multiple times up to maximum of 15 credit hours.

**ACCT 495 Independent Study 1-3 Credits**

Course may be taken multiple times up to maximum of 6 credit hours.

**ACCT 496 Topics 1-3 Credits**

Course may be taken multiple times up to maximum of 15 credit hours.

**ACCT 499 Internship 1-9 Credits**

Course may be taken multiple times up to maximum of 15 credit hours.

**ACCT 500 Managerial Accounting 3 Credits**

Provides students with an understanding of management information systems which are used in the decision-making process. The class is designed with a "hands-on" approach. It will encourage student participation and interaction through the use of computer projects, case studies, and classroom discussion. Topics covered include basic cost accounting concepts and terminology, product costing and pricing, planning and controlling a business operation through budgets and variance analysis, and managerial decision-making using such techniques as cost-volume-profit analysis and variable costing.

**ACCT 505 Advanced Fraud and Forensic Accounting 3 Credits**

Exploration of investigative techniques, interviewing techniques, and reporting processes at different levels of judicial and prosecutorial environments. Specific skills in detecting and investigating fraud are developed, and various reporting methodologies are explored. Includes presentations and speakers from fraud investigative environments.

**Terms Typically Offered:** Spring.