

# ACCOUNTING (ACC)

## ACC-221 ACCOUNTING I (3 Credits)

An introduction to the fundamental principles of financial accounting. Accounting cycle, asset valuation, short-term liabilities, payroll, income determination, and financial reporting are emphasized.

*Prerequisite:* None

## ACC-222 ACCOUNTING II (3 Credits)

A continuation of ACC-221 and managerial accounting topics. Long-term liabilities, owner's equity, cash flow and interpretation of financial statements. Cost accounting and managerial accounting and analysis will be introduced.

*Prerequisite:* ACC-221

## ACC-321 INTERMEDIATE ACCNTNG I (3 Credits)

The practice and theory of accounting as applied to assets and liabilities. Emphasis on developing analytical abilities and applying accounting principles to a wide variety of business situations.

*Prerequisite:* ACC-222

## ACC-322 INTERMEDIATE ACCTNG II (3 Credits)

The practice and theory of accounting as applied to stockholders' equity, leases, pensions, revenue recognition, tax allocation, and financial reporting and analysis.

*Prerequisite:* ACC-321

## ACC-324 PRINCIPLES OF FINANCIAL ACCT (3 Credits)

An examination of the development and use of accounting information for the purposes of planning, control and decision-making. Topics include accounting cycles, asset valuation, liabilities, forms of owner's equity and income determination.

*Prerequisite:* None

## ACC-325 MANAGERIAL ACCOUNTING (3 Credits)

A focus on managerial accounting, cost accounting, managerial performance reports, segment reporting, variable costs, cost, profit and volume analysis, capital budgeting and interpretation of published financial statements.

*Prerequisite:* ACC-324

## ACC-327 TAXATION (3 Credits)

Federal income tax structure as related to individuals, partnerships, and corporations. Problems intended to provide an understanding of the theory, law, and regulations.

*Prerequisite:* ACC-222

## ACC-331 COST ACCOUNTING (3 Credits)

Accounting functions in the manufacturing environment. Product costing, overhead cost analysis, standard costs, activity based costing, variance analysis, contribution accounting, flexible budgeting, and responsibility center accounting.

*Prerequisite:* ACC-222

## ACC-332 ACCOUNTING INFORMATION SYSTEMS (3 Credits)

Students will learn to apply their knowledge about accounting transactions to various accounting information systems. Topics will include the sources of accounting data, entry, processing, storage and output. Students will be able to identify various internal controls throughout the flow. The need for and control of changes in accounting systems will be analyzed.

*Prerequisite:* ACC-222

## ACC-380 INTERNSHIP (1-6 Credits)

This course is aimed at practical work experience in a business setting. Students will have opportunities to apply classroom knowledge to business world situations in accounting.

*Prerequisite:* Junior or Senior status required

## ACC-381 ACCOUNTING FIELD EXPERIENCE (1-6 Credits)

This course is aimed at practical work experience in a business setting. Students will have opportunities to apply classroom knowledge to business world situations in accounting. Students will acquire and document professional field experience and will receive 1 credit hour for every 40 hours of verified work.

*Prerequisite:* Junior or Senior status required

## ACC-421 ADVANCED ACCOUNTING (3 Credits)

A study of specialized accounting topics. Emphasis is placed on accounting for business combinations. Additional topics include partnerships, governmental, nonprofit organizations, estates and trusts, and accounting procedures for insolvency.

*Prerequisite:* ACC-321

## ACC-423 AUDITING (3 Credits)

Functions of financial audits and auditors' reports, audit evidence and techniques, internal control review and evaluation, application to selected financial statement topics, applications of statistics, audit of EDP systems, auditors' ethical and legal responsibilities.

*Prerequisite:* ACC-321, BUS-211 or MAT-151

## ACC-525 ACCOUNTING FOR DECISION MAKING (3 Credits)

An examination of contemporary accounting issues for managers, such as principles, techniques and uses of accounting in the planning and decision making of organizations. The use of information technology plays a key role in this course. Areas of emphasis include the budgetary process, performance evaluation techniques, product costing methods, constraint management and ethics.

*Prerequisite:* None

## ACC-531 FRAUD EXAMINATION I (3 Credits)

An overview of fraud examination, equipping students with the skills necessary to detect, prevent, and investigate fraudulent activities in various contexts. Students will explore the types of fraud, common schemes, and the psychological factors that motivate fraudulent behavior.

*Prerequisite:* None

## ACC-532 FRAUD EXAMINATION II (3 Credits)

A continuation of ACC-531 Fraud Examination I, this course will provide an overview of fraud examination, equipping students with the skills necessary to detect, prevent, and investigate fraudulent activities in various contexts. Students will explore the types of fraud, common schemes, and the psychological factors that motivate fraudulent behavior.

*Prerequisite:* ACC-531