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 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 370 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.
Terms Typically Offered: Fall, Spring.

ACCT 371 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 201; and CISB 241 or STAT 241.
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 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 431 Advanced Accounting 3 Credits
Advanced accounting principles as they apply to consolidations; segment, interim, and SEC reporting; international operations; reorganizations, liquidations, and partnerships.
Prerequisites: ACCT 322.
Terms Typically Offered: Fall.

ACCT 432 Governmental & Nonprofit Accounting 3 Credits
Accounting principles as they apply to governmental and not-for-profit entities.
Prerequisites: ACCT 322.
Terms Typically Offered: Spring.

ACCT 440 VITA Lab 1 Credit
IRS-based training and certification leading to the preparation of basic income tax returns for qualified individuals as part of a Volunteer Income Tax Assistance (VITA) site.
Prerequisites: ACCT 201.
Terms Typically Offered: Spring.
Course may be taken 3 times for credit.

ACCT 441 Individual Income Tax 3 Credits
In-depth treatment of federal income tax law as it relates to individual taxpayers. Introduction to basic tax research.
Prerequisites: ACCT 322.
Terms Typically Offered: Fall.

ACCT 442 Corporate Income Tax and Tax Research 3 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 322.
Terms Typically Offered: Spring.

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 370; ACCT 371; and Senior Standing.
Terms Typically Offered: Fall, Spring.

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.