

ACC. ACCOUNTING

ACC-151. INTEGRATED MANAGEMENT EXPERIENCE I

Credits: 3

Terms Offered: Fall

Integrated Management Experience is a two-semester sequence that takes you through the entrepreneurial process from creating a business concept to planning the venture to launching and operating the business to harvest and closure of the firm. You learn how businesses plan and operate through the study of functional areas such as marketing, management, human resources, accounting and finance, and operations. Most importantly, you will learn and experience how the pieces fit together through integrating the functional areas tracking information and performance using financial accounting principles. Cross listed with [[ACC-151]] and [[ENT-151]].

ACC-152. INTEGRATED MANAGEMENT EXPERIENCE II

Credits: 3

Terms Offered: Spring

Integrated Management Experience is a two-semester sequence that takes you through the entrepreneurial process from creating a business concept to planning the venture to launching and operating the business to harvest and closure of the firm. You learn how businesses plan and operate through the study of functional areas such as marketing, management, human resources, accounting and finance, and operations. You develop a clear understanding of the importance of accounting cycles and how financial accounting principles provide not only information but an integrating thread for all types of organizations. Cross listed with [[BA-152]] and [[ENT-152]].

Pre-Requisites

[[ACC-151]] / [[BA-151]] / [[ENT-151]] with a minimum grade of 2.0

ACC-161. FINANCIAL ACCOUNTING AND DECISION-MAKING

Credits: 3

This is a study of the nature, function, and environment of accounting, including the accounting information system, account analysis, and decision-making. The course provides an understanding of accounting issues and objectives for proper interpretation and analysis of financial accounting information.

ACC-162. MANAGERIAL ACCOUNTING AND DECISION-MAKING

Credits: 3

Managerial accounting is an internal tool used to generate information for managerial planning and control. Students will develop an understanding of operating and capital budgets, standard costs, incremental concepts, relevant costs, transfer pricing, and responsibility and profit center reports as a means of analysis as well as techniques of measurement.

Pre-Requisites

[[ACC-161]] with a minimum grade of 2.0

ACC-201. INTERMEDIATE ACCOUNTING

Credits: 3

Terms Offered: Fall

A study of the accounting information system and the accounting standards applicable to corporate balance sheet accounts and their related counterparts that result in revenue and expense recognition on the income statement and statement of retained earnings. Course topics include the financial accounting standards, financial statement preparation, cash and receivables, inventories and cost of goods sold, and plant and depreciation.

Pre-Requisites

[[ACC-161]] with a minimum grade of 2.0

ACC-202. INTERMEDIATE ACCOUNTING II

Credits: 3

Terms Offered: Spring

This course is a study of the accounting standards applicable to intangible assets, liabilities, and stockholders' equity. Also, it focuses on the application of generally accepted accounting principles that relate to various technical reporting areas within financial statements. Emphasis is placed on technical standards and the necessary disclosure requirements for these reporting areas. Course topics include earnings per share, securities that can dilute earnings per share, corporate investments, and accounting for corporate income taxes and pensions.

Pre-Requisites

[[ACC-201]] with a minimum grade of 2.0.

ACC-219. FINANCIAL STATEMENT ANALYSIS

Credits: 3

This course will focus on corporate financial reporting, evaluation, financial planning, accounting policies and practices, and other current issues. The interplay between accounting and corporate finance will be emphasized. The course will teach you how to use financial statement information for firm valuation and other economic decisions. The course will also help you understand and analyze the issues that corporate managers face as they design and implement financial reporting strategies, increasing your ability to assess accounting quality. This course will provide you with tools to analyze and exploit information in corporate financial statements.

Pre-Requisites

[[ACC-162]], [[FIN-240]] both with a minimum grade of 2.0

ACC-301. ADVANCED FINANCIAL ACCOUNTING

Credits: 3

A comprehensive review and analysis for various accounting issues relating to corporate consolidations, partnerships, governmental units, non-profit organizations, estates, trusts, and bankruptcies. Extensive computerized applications are an integral part of this course.

Pre-Requisites

[[ACC-202]] with a minimum grade of 2.0.

Accounting

ACC-311. ADVANCED MANAGERIAL ACCOUNTING

Credits: 3

Terms Offered: Fall

Advanced treatment of managerial accounting topics with emphasis on generation, communication, and use of information to assist management in performance of the planning and control function. Information systems design, budgeting, variance analysis, and direct costing concepts are covered.

Pre-Requisites

[[ACC-162]] with a minimum grade of 2.0

ACC-321. TAXES

Credits: 3

Terms Offered: Fall

Introduction to the Internal Revenue Code for individuals and sole-proprietorships. Preparation of individual tax returns based on the current tax law, regulations, and revenue ruling letters. Introduction to tax research using various traditional and electronic reference services.

Pre-Requisites

[[ACC-161]] with a minimum grade of 2.0

ACC-322. ADVANCED TAXES

Credits: 3

Terms Offered: Spring

Introduction to certain tax laws as they apply to Corporations, S Corporations, and Partnerships. This involves developing a thorough understanding of tax research and how tax planning may help the financial entity to minimize tax liability.

Pre-Requisites

[[ACC-321]] with a minimum grade of 2.0

ACC-331. AUDITING

Credits: 3

Terms Offered: Fall

To understand the most important concepts in auditing and how they are used in decision making, evidence accumulation and reporting. This entails understanding the concepts, methods, and processes of control that provide for the accuracy and integrity of financial data and the safeguarding of business assets, along with understanding the nature of attest services and the conceptual and procedural bases for performing them.

Pre-Requisites

[[ACC-202]] with a minimum grade of 2.0.

ACC-341. ACCOUNTING INFORMATION SYSTEMS

Credits: 3

Terms Offered: Spring

To develop a solid understanding of and appreciation for the use of accounting information employed to process and sort business events so as to provide information for the functions of financial reporting, internal responsibility accounting, and decision support. This understanding includes applications via spreadsheets, databases, general ledgers, and the internet.

Pre-Requisites

[[ACC-162]] and [[MGT-251]]

ACC-397. SEMINAR

Credits: 1-3

One to three credits

ACC-462. ACCOUNTING INTERNSHIP

Credits: three or six

This internship course consists of professional business experience in which students apply their accumulated knowledge, skills and abilities in an organization related to the students' academic objectives and career goals. This course requires Cooperative Education approval as well as approval of the academic advisor, the department chair and the faculty advisor for the course.

Pre-Requisites

[[ACC-202]] with a minimum grade of 2.0