



# Accounting (ACCT)

## Courses

### **ACCT 200. Elements of Accounting I. 3 Credits.**

A study of the basic principles of accounting, the accounting cycle, and preparation of financial statements.

**Typically Offered:** Fall.

### **ACCT 201. Elements of Accounting II. 3 Credits.**

A continuation of ACCT 200 emphasizing the use of accounting information in the decision-making process. Topics include the statement of cash flows, cost behavior, product costing, relevant costs, budgeting, variances, cost-profit-volume analysis, and present-value analysis, and other managerial accounting topics.

**Typically Offered:** Spring.

**Prerequisite:** ACCT 200 with a grade of C or better.

### **ACCT 307. Managerial Accounting. 3 Credits.**

A continuation of the managerial accounting topics introduced in ACCT 201. Students will receive an in-depth understanding of cost behaviors, relevant costs, cost-profit-volume analysis, and budgeting, variances. Emphasis will be placed on management decisions for manufacturing, merchandising, and service industries.

**Typically Offered:** Fall.

**Prerequisite:** ACCT 201.

### **ACCT 315. Business in the Legal Environment. 3 Credits.**

A study of the legal environment of business, governmental regulation, contracts and property.

**Typically Offered:** Fall, Spring.

### **ACCT 321. Intermediate Accounting I. 3 Credits.**

A study of the more complex issues of corporate reporting theory and techniques. Topics include current assets, current liabilities, plant and equipment, financial statements, and statement analysis. The course will explore current financial reporting requirements as well as emerging issues and controversies surrounding financial reporting.

**Typically Offered:** Fall.

**Prerequisite:** ACCT 201.

### **ACCT 322. Intermediate Accounting II. 3 Credits.**

A study of current and emerging financial accounting theory. Topics include techniques used to report financial information, long-term debt, equity, dilutive securities, revenue recognition, leases and accounting changes.

**Typically Offered:** Spring.

**Prerequisite:** ACCT 321.

### **ACCT 369. Enterprise Systems. 3 Credits.**

An exploration of how enterprise systems help companies integrate business functions and improve business processes. Students will identify and discuss integration points including impacts to accounting.

**Typically Offered:** Fall.

**Same As:** ACCT 369/CIS 369.

### **ACCT 399. Special Topics. 1-4 Credits.**

Courses not offered in the regular catalog that provide an opportunity to extend student learning.

**Typically Offered:** On sufficient demand.

**Repeatable:** Up to 12 Credits.

### **ACCT 410. Taxation of Individuals. 3 Credits.**

A study of tax law as it relates to the individual taxpayer. Topics will include advanced and complex tax situations. Students will prepare tax returns using computerized tax software.

**Typically Offered:** Fall, even years.

**Prerequisite:** ACCT 201.

### **ACCT 411. Taxation of Business Entities. 3 Credits.**

A study of federal income tax law for business entities including sole proprietorships. Topics include determining gross income and deductions, property purchases and dispositions, accounting for income taxes, temporary and permanent timing differences, effective tax rates, and a thorough discussion of corporations, partnerships and S Corporations.

**Typically Offered:** Spring.

**Prerequisite:** ACCT 201.

### **ACCT 440. \_Advanced Accounting Topics. 3 Credits.**

**\*\*This course will no longer be offered after Summer 2024\*\*** A study of selected accounting and reporting issues related to consolidated entities, partnerships, state and local governments, and non-profit organizations. Students will also be introduced to audit procedures relating to the revenue business process and the acquisitions and expenditures business process.

**Typically Offered:** Fall, even years.

**Prerequisite:** ACCT 322.

### **ACCT 450. Principles of Auditing. 3 Credits.**

A study of auditing principles and practices including evidence gathering, internal controls, sampling and testing, report writing, ethics, and legal liabilities.

**Typically Offered:** Fall.

**Prerequisite:** ACCT 322.



**ACCT 494. Undergraduate Research. 3-12 Credits.**

The course is designed to integrate subject matter from major coursework and other disciplines into a project that leads to the creation of an original body of knowledge.

**Typically Offered:** On sufficient demand.

**Repeatable:** Up to 12 Credits.

**ACCT 499. Special Topics. 1-4 Credits.**

Courses not offered in the regular catalog that provide an opportunity to extend student learning.

**Typically Offered:** On sufficient demand.

**Repeatable:** Up to 12 Credits.