

ACCOUNTING (ACC)

ACC 200. Survey of Accounting. (3 Credits)

I, II. Cross listed with BUS 209. Prerequisite: MAT 105 or higher. Not for students majoring or minoring in the School of Business. Survey of foundational concepts in accounting for the user and the preparer of financial statements. Emphasis on (a) how business transaction impact financial statements and (b) measurement and behavior of costs to identify and solve business problems. Credit will not be awarded to both ACC 200 and BUS 209.

ACC 201. Introduction to Financial Accounting. (3 Credits)

I, II. Prerequisite: STA 215 or STA 270 or MAT 105 or higher. A user's approach to understanding financial accounting and reporting, emphasizing how creditors, investors, and others use accounting information in decision making and why financial accounting information is important to these users.

ACC 202. Introduction to Managerial Accounting. (3 Credits)

I, II. Prerequisite: ACC 201 with a grade of $\geq C-$ or better. A study of the objectives, preparation and uses of managerial accounting information primarily from a user perspective. Emphasis on measurement, allocation, and reporting of costs to identify and solve business problems.

ACC 251. Introduction to Accounting Information Systems. (3 Credits)

I, II. Prerequisite: ACC 201 with a grade of "C" or better. An introduction to manual and computer-based accounting information systems. Topics include business processes, transaction cycles, and computerized accounting software. The course stresses problem solving and computer application skills.

ACC 301. Intermediate Accounting I. (3 Credits)

I, II. Prerequisite: ACC 251 and BUS 206 or CIS 212 or INF 104 with a grade of "C" or better. Financial statements, current assets, investments, current and long-term liabilities, acquisitions, use and retirement of plant and equipment.

ACC 302. Intermediate Accounting II. (3 Credits)

I, II. Prerequisite: ACC 301 with a grade of "C" or better. Capital stock, financial statement analysis, statement of cash flows, lease and pension accounting, accounting changes, and deferred taxes.

ACC 322. Tax I. (3 Credits)

I, II. Prerequisite: ACC 200 or ACC 201 or BUS 209 with a grade of "C" or better and junior standing. Income tax legislation-Federal and State; returns for individuals; gross income; basis and determination of gain or loss; capital gains and losses; dividends, deductions; withholding. Credit will not be awarded for both ACC322 and ACC322S.

ACC 322S. Tax I. (3 Credits)

I, II. Prerequisite: ACC 200 or ACC 201 or BUS 209 with a grade of "C" or better and junior standing. Income tax legislation- Federal and State; returns for individuals; gross income; basis and determination of gain or loss; capital gains and losses; dividends, deductions; withhold- using a service learning approach. Credit will not be awarded for both ACC 322 and ACC 322S.

ACC 327. Cost Accounting. (3 Credits)

I, II. Prerequisite: ACC 200 or ACC 202 or BUS 209 with a minimum grade of "C". Cost flows and cost systems; the cost accounting cycle; basic cost determination systems and procedures; standard costing; budgeting and decision making applications.

ACC 349. Applied Learning in Accounting. (0.5-8 Credits)

A. Prerequisites: minimum GPA of 2.25 and 60 credit hours. Co-op Coordinator approval is required. Approved work experience directly related to academic major and/or career goals. Minimum of 80 hours work required for each credit hour. Three hours may be used as a major elective. Additional hours may be used to fulfill the 150-hour CPA exam requirement. May be repeated for a total of 16 credit hours.

ACC 350. Accounting Information Systems and Analytics. (3 Credits)

I, II. Prerequisite: A minimum grade of "C" in ACC 200 or BUS 209. Review of accounting information systems regarding their inputs, processes, controls, and analysis of outputs. Topics include internal controls, business processes, data analytics and visualization, artificial intelligence, robotic process automation, and enterprise resources planning systems. 3 Lec /2 Lab.

ACC 425. Accounting Theory. (3 Credits)

I, II. Prerequisite: ACC 302 with a grade of "C" or better and CCT 300 or CCT 300W. Emphasis on a conceptual understanding of accounting principles using literature published by the AICPA, FASB, and current writers. Accounting history, SEC, legal liability, conceptual framework, SFAS's and APB's.

ACC 440. Legal Aspects of Accounting. (3 Credits)

I, II. Prerequisites: Senior standing (90 hours or more) and BUS 204 or GBU 204 with a grade of "C" or better. Law as it relates to the accounting profession.

ACC 441. Auditing I. (3 Credits)

I, II. Prerequisites: ACC 301 and BUS 204 or GBU 204 with grades of "C" or better. Professional ethics; accountant's legal responsibility; internal control; general arrangement and procedure of an audit; asset accounts; liability accounts; operating accounts; the audit report.

ACC 490. Independent Study. (1-6 Credits)

A. Prerequisite: ACC major with senior standing. Student must have the independent study proposal form approved by faculty supervisor and department chair prior to enrollment.

ACC 501. International Accounting and Combinations. (3 Credits)

II. Prerequisite: ACC 302 with a minimum grade of "C". Corporate combinations including consolidated balance sheets and income statements and special problems with consolidations. International topics: standards, foreign exchange transactions and translation of financial statements of foreign subsidiaries.

ACC 521. Government and Not-For-Profit Accounting. (3 Credits)

Prerequisite: ACC 301 with a minimum grade of "C". A study of fund accounting and financial reporting concepts, applications, and practices for governmental and not-for-profit entities.

ACC 523. Taxation of Corporations. (3 Credits)

A. Prerequisite: ACC 251 with a minimum grade of "C". Federal income tax report preparation with emphasis on partnership and corporate returns; estate and trusts; gift and estate taxes; special problems in preparation of tax returns.

ACC 525. Forensic Accounting. (3 Credits)

A. Prerequisites: ACC 301 and BUS 204 or GBU 204 with a grade of "C" or better or departmental approval. A study of investigative accounting procedures and techniques used in litigation support. Topics to be covered include financial reporting fraud, employee fraud, income reconstruction methods, testifying as an expert witness, evidence management, cybercrime, and business valuations.

ACC 527. Advanced Management Accounting Seminar. (3 Credits)

A. Prerequisite: ACC 301 and ACC 327 with a grade of "C". Addresses financial, nonfinancial and ethical dimensions of decision-making related to planning, control, and reporting. Course content goes beyond creation and accumulation of information, emphasizing appropriate application, interpretation, and use of managerial accounting information. Credit will not be awarded for both ACC 527 and ACC 727.

ACC 590. Special Topics in Accounting:__. (1-3 Credits)

A. Prerequisite: Departmental Approval. For special topics related to the field of Accounting and beyond the scope of regularly offered courses. May be taken to a maximum of 6 hours provided the subtitle/topics vary.

ACC 701. International Acc & Comb. (3 Credits)

II. Prerequisite: ACC 302 with a minimum grade of "C". Corporate combinations including consolidating balance sheets and income statements, and special problems with consolidations. International topics: standards, foreign exchange transactions, and translation of financial statements of foreign subsidiaries.

ACC 721. Government and Not-For-Profit Accounting. (3 Credits)

Prerequisite: MBA 881 or prior formal study of the financial reporting system. A study of fund accounting and financial reporting concepts, applications, and practices for governmental and not-for profit entities.

ACC 723. Taxation of Corporations. (3 Credits)

A. Prerequisite: ACC 251 with a minimum grade of "C". Federal income tax report preparation with emphasis on partnership and corporate returns; estate and trusts; gift and estate taxes; special problems in preparation of tax returns.

ACC 725. Forensic Accounting. (3 Credits)

Prerequisites: MBA 881 or prior formal study of the financial reporting system and a foundational knowledge of the legal system. A study of investigative accounting procedures and techniques used in litigation support. Topics to be covered include financial reporting fraud, employee fraud, income reconstruction methods, testifying as an expert witness, evidence management, cybercrime, and business valuations.

ACC 727. Adv. Mgmt. Accting. Seminar. (3 Credits)

A. Prerequisite: ACC 301 and ACC 327 with a minimum grade of "C". Addresses financial, nonfinancial and ethical dimensions of decision-making related to planning, control, and reporting. Course content goes beyond creation and accumulation of information, emphasizing appropriate application, interpretation, and use of managerial accounting information. Credit will not be awarded for both ACC 727 and ACC 527.

ACC 790. Special Topics in Accounting___. (1-3 Credits)

A. Prerequisite: Departmental Approval. For special topics related to the field of Accounting beyond the scope of regularly offered courses. May be taken to a maximum of 6 hours provided subtitle/topics vary.

ACC 820. Survey of Accounting. (3 Credits)

I. Designed for students who have completed a nonbusiness degree and now wish to acquire a background in accounting and/or business.

ACC 839A. Applied Learning. (1-8 Credits)

ACC 839B. Applied Learning. (1-8 Credits)

ACC 857. Research in Taxes. (3 Credits)

ACC 860. Seminar in Accounting. (3 Credits)

A. Prerequisite: strong accounting background. This course involves directed readings and intensive investigations into controversial and specific areas of accounting. Oral and written reports are required.

ACC 890. Independent Study. (1-6 Credits)

A. Student must have the independent study proposal form approved by faculty supervisor and department chair prior to enrollment. May be retaken to a cumulative maximum of six hours.