

ACCOUNTING (ACCT)

ACCT 150. Special Topics. 1-8.

May also be offered at 250, 350 and 450 levels.

ACCT 201. Introduction to Accounting. 4.

Fundamental accounting concepts as applied to business enterprises. Emphasis on analysis of transactions, and the use of financial statements for decision-making. Fulfills business and policy studies requirement (1998).

ACCT 250. Special Topics. 1-8.

ACCT 260. Independent Study. 1-8.

May also be offered at 360 and 460 levels.

ACCT 281. Personal Finance (BUS 281). 4.

Introduction to the basic principles of personal financial planning; provides an opportunity to learn things, such as the financial opportunities available through investing, that will be useful in day-to-day life.

ACCT 290. Internship. 1-8.

May also be offered at the 390 level.

ACCT 301. Intermediate Accounting I. 4.

This course focuses on the theory and application of financial accounting, emphasizing the accounting cycle and financial statement presentation. Present value concepts, current assets, and long-term assets are also discussed.

Prerequisite: **ACCT 201**, and passing business math test

ACCT 302. Intermediate Accounting II. 4.

This course focuses on the theory and application of financial accounting, emphasizing current and long-term liabilities and stockholder's equity accounts. Other course topics include earnings per share, leases, cash flow statement, revenue recognition, pension, and accounting for taxes.

Prerequisite: **ACCT 301** and passing business math test

ACCT 303. Intermediate Accounting III. 4.

Theory and application of financial accounting, with an emphasis on statement of cash flows, pension costs, leases, current-value accounting, revenue recognition and partnerships.

Prerequisite: **ACCT 302** and passing business math test

ACCT 311. Cost Accounting. 4.

Development and use of production costs in planning, controlling and decision-making.

Prerequisite: **ACCT 201**.

ACCT 320. Criminology and Legal Issues for Forensic Accountants. 4.

This course will help students understand human behavior related to fraud. Students will examine theories of why individuals commit fraud, legal issues related to fraud, evidence-gathering, and the code of ethics for forensic accountants.

Prerequisite: **ACCT 201**.

ACCT 321. Taxation of Individuals. 4.

Principles of federal income tax laws relating to individuals.

Prerequisite: **ACCT 201** recommended. Fulfills business and policy studies requirement

ACCT 322. Taxation of Corporations and Partnerships. 4.

Principles of federal tax laws affecting corporations, shareholders and partnerships.

Prerequisite: **ACCT 321** recommended.

ACCT 328. Analytics for Business and Government (MATH 328 or ECON 328). 4.

This course is a hands-on introduction to business analytics. In this course, students will learn to convert quantitative data into information that can be used to help guide business/government decision making. This course provides students with the fundamental concepts and tools needed to understand the emerging role of business analytics in organizations. Students will apply modern data mining tools to various data sets in an analytical software environment. Emphasis is placed on concepts, applications, and interpretation of results as well as professional skills like communication, teamwork, and presentation.

Prerequisite: **ECON 222** or permission of instructor.

ACCT 350. Special Topics. 1-8.

ACCT 351. Business Communication and Professional Development. 4.

This course enables students to develop the communication and reflection skills necessary to thrive in a professional setting and to create a personal career management strategy. This course will assist students to transition confidently and effectively from college to the workplace or graduate school. Students will be able to communicate proficiently and effectively in various situations. They will also learn to develop and apply successful communication strategies to inform, persuade, and motivate others. Students will be able to write concise business documents and deliver high-quality oral presentations. Through a combination of course and lab work, students will develop the materials necessary to launch a productive, self-directed internship and job search. In addition, class members will develop long-term personal career management strategies, including an understanding of graduate and professional school options. Topics will include aspects of interpersonal communication, nonverbal communication, interview preparation, resume writing, and job search correspondence, as well as the influence of culture, ethics, and technology.

Prerequisite: **ENG 102**, Junior standing

ACCT 360. Independent Study. 1-8.

ACCT 390. Internship. 1-8.

ACCT 401. Advanced Accounting. 4.

ACCT 410. Income Tax Theory and Practice. 4.

Income Tax Theory and Practice will evaluate how taxation of individuals, partnerships, and Subchapter S corporations is determined based upon federal and state taxation laws.

Prerequisite: **ACCT 201**

ACCT 411. Auditing. 4.

The independent auditor's examination of the accounting control system and other evidence as a basis for expressing an opinion on a

client's financial statements. Basic audit objectives, standards, ethics, terminology, procedures and reports.

Prerequisite: **ACCT 302**

ACCT 412. Advanced Forensic Investigation. 4.

This course examines the techniques for properly executing a forensic investigation for the purpose of prosecution. Students will learn interviewing theories and skills as well as data analysis, the proper tracing of illicit transactions and report writing.

Prerequisite: ACCT 310 and **ACCT 320**.

ACCT 450. Special Topics. 1-8.

ACCT 460. Independent Study. 1-8.

ACCT 470. Senior Thesis. 1-8.

ACCT 490. Departmental Honors. 1-8.