

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 290. Internship. 1-8.

May also be offered at the 390 level.

ACCT 301. Intermediate Accounting I. 4.

Theory and application of financial accounting, with an emphasis on the accounting cycle, financial statement presentations. Present value concepts and current assets are also discussed.

Prerequisite: ACCT 201, and passing business math test.

ACCT 302. Intermediate Accounting II. 4.

Theory and application of financial accounting, with an emphasis on liabilities, intangible assets, operational assets and corporate equity accounts. Other topics include earnings per share, dilutive securities and long-term investments.

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 350. Special Topics. 1-8.

ACCT 360. Independent Study. 1-8.

ACCT 390. Internship. 1-8.

ACCT 401. Advanced Accounting. 4.

Accounting and reporting for consolidated corporations, partnerships, multinational enterprises and nonprofit organizations.

Prerequisite: ACCT 303.

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.

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ACCT 490. Departmental Honors. 1-8.

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