

Accounting (ACCT)

ACCT 210 Financial Accounting 3 Credits (3,0)

Use of financial accounting information; accounting cycle; adjusting entries; merchandising operations; inventory; depreciation; assets, liabilities, equity; financial statements.

Course Offered at: Daytona Beach, Prescott, Worldwide, Asia

ACCT 299 Special Topics in Accounting 1-6 Credit (1-6,0)

Individual, independent, or directed studies of selected topics in accounting.

Course Offered at: Daytona Beach, Prescott, Worldwide

ACCT 307 Governmental and Not-for-Profit Accounting 3 Credits (3,0)

Procedures for accounting, financial reporting, and budgeting in governmental and nonprofit entities; GASB standards; governmental, proprietary, and fiduciary funds.

Prerequisites: ACCT 210

Course Offered at: Prescott

ACCT 312 Managerial Accounting 3 Credits (3,0)

Use of managerial accounting information; job order costing, process costing; cost management systems; CVP analysis; budgets; control activities; performance measurement.

Prerequisites: ACCT 210

Course Offered at: Daytona Beach, Prescott, Worldwide, Asia

ACCT 329 Forensic Accounting and Fraud Examination 3 Credits (3,0)

Basic concepts of forensic accounting and fraud examination; criminology; ethics; legal and regulatory environments; investigative tools and techniques; introduction to fraud schemes; financial litigation; special skills in accounting, auditing, law, valuation, and litigation support.

Prerequisites: ACCT 210

Course Offered at: Daytona Beach, Prescott, Worldwide

ACCT 338 Intermediate Accounting I 3 Credits (3,0)

First of two intermediate financial accounting courses. Institutional framework for GAAP; financial accounting theory and reporting; methodology for reporting financial position and operations results.

Prerequisites: ACCT 210

Course Offered at: Daytona Beach, Prescott

ACCT 340 International Accounting 3 Credits (3,0)

Accounting systems, reporting practices worldwide; IFRS impact; accounting for foreign currency transactions; translation of financial statements; foreign financial statement analysis; disclosure issues; international tax; managerial accounting in global context.

Prerequisites: ACCT 210

Course Offered at: Daytona Beach, Prescott

ACCT 348 Intermediate Accounting II 3 Credits (3,0)

Second of two intermediate financial accounting courses. Institutional framework for GAAP; financial accounting theory and reporting; annual reports; methodology for reporting financial position and operations results.

Prerequisites: ACCT 210 and ACCT 338

Course Offered at: Daytona Beach, Prescott

ACCT 351 Auditing Principles and Procedures 3 Credits (3,0)

Basic auditing concepts and auditor's role; statutory requirements; auditing standards; auditing ethics and legal environment; objectives and procedures; materiality; risk management; computer environment auditing.

Prerequisites: ACCT 210

Course Offered at: Daytona Beach, Prescott

ACCT 390 Financial Statement Analysis Business Valuation 3 Credits (3,0)

Practical experience in financial statement analysis and business valuation; tools for analyzing and valuing publicly traded companies; application to privately held companies.

Prerequisites: ACCT 210

Course Offered at: Prescott

ACCT 399 Special Topics in Accounting 1-6 Credit (1-6,0)

Individual, independent, or directed studies of selected topics in accounting.

Course Offered at: Daytona Beach, Prescott, Worldwide

ACCT 401 Accounting Information Systems 3 Credits (3,0)

Use of information systems in accounting; emphasis on computer systems and internal controls; principles for establishing accounting information systems; managerial accounting information needs; typical business processes; internal controls; ERP, e-business, and legacy processing.

Prerequisites: ACCT 210

Course Offered at: Prescott

ACCT 429 Fraud Auditing and Examination 3 Credits (3,0)

Basic concepts of fraud investigation; criminology; ethics; investigative tools and techniques; fraud schemes; red flags; financial vs. fraud auditing; preparation for Certified Fraud Examiner Exam.

Prerequisites: ACCT 329

Course Offered at: Prescott

ACCT 439 Federal Taxation 3 Credits (3,0)

Fundamentals of U.S. individual income taxation.

Prerequisites: ACCT 210

Course Offered at: Daytona Beach

ACCT 490 Detecting and Preventing Financial Statement Fraud 3 Credits (3,0)

Examination of various types of fraud and their impact on financial statements; detection, prevention, and investigation of financial statement fraud; application of analytical techniques to detect fraud.

Prerequisites: ACCT 390

Course Offered at: Prescott

**ACCT 499 Special Topics in Accounting 1-6
Credit (1-6,0)**

Individual, independent, or directed studies of selected topics in accounting.

Course Offered at: Daytona Beach, Prescott