

Accounting (ACC)

Courses

ACC 210 Financial Accounting 3 Credits (3,0)

The use of financial accounting information in business operations. The accounting cycle; adjusting entries; merchandising operations; inventory; depreciation; accounting for assets, liabilities, and stockholder's equity; financial statement analysis.

ACC 312 Managerial Accounting 3 Credits (3,0)

The use of managerial accounting information in business operations. Job order costing, process costing; cost management systems; cost-volume-profit analysis; costing methods; business decisions; budgets; control activities; performance measurement.

Prerequisites: ACC 210

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

First of two intermediate financial accounting courses. Financial accounting topics: institutional framework surrounding the development of generally accepted accounting standards (GAAP); theory of financial accounting and reporting; and methodology used to report an enterprise's financial position and results of operations.

Prerequisites: ACC 210

ACC 340 International Accounting 3 Credits (3,0)

Accounting systems, reporting practices around the world, accounting harmonization, the impact of International Financial Reporting Standards, accounting for foreign currency transactions, translation of foreign currency financial statements, analysis of foreign financial statements, disclosure issues in a global context, international tax, and managerial accounting issues in an international context.

Prerequisites: ACC 210

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

Second of two intermediate financial accounting courses. Financial accounting topics: annual reports; institutional framework surrounding the development of generally accepted accounting standards (GAAP); theory of financial accounting and reporting; and methodology used to report an enterprise's financial position and results of operations.

Prerequisites: ACC 210 and ACC 338

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

This course introduces students with the basic concepts of auditing and the role the auditor plays in a business environment. The course examines the nature of auditing by focusing on both auditing principles and practice including statutory requirements; auditing standards; guidelines; and other professional pronouncements. The course also addresses the auditing ethical and legal environment, objectives and procedures, materiality, risk management, sampling, and auditing in a computer environment.

Prerequisites: ACC 210

ACC 399 Special Topics in Accounting 1-6 Credit

Individual independent or directed studies of selected topics.

ACC 439 Federal Taxation 3 Credits (3,0)

The fundamentals of federal income taxation. Tax concepts and applications in U.S. individual income taxation.

Prerequisites: ACC 210