ACCOUNTING (ACC)

ACC 298  Financial Accounting  3 Credit Hours
The first course of a two-course sequence, to introduce accounting concepts, principles, financial statement preparation, and the uses of accounting information. Topics include fundamental concepts and procedures of financial accounting including income measurement, asset valuation, financial statement preparation and analysis, and uses of accounting information for decision making.
Prerequisite(s): (MATH 104* or MATH 105* or Mathematics Placement with a score of 115 or MATH 113* or MATH 115* or Mathematics Placement with a score of 116)
Restriction(s):
Can enroll if Class is Sophomore or Junior or Senior or Graduate

ACC 299  Managerial Accounting  3 Credit Hours
To introduce managerial accounting concepts and applications. Specific topics include: cost terminology, cost behavior, product costing systems, budgeting, standard costing systems and variance analysis, and cost allocation methods. To connect the materials in this course to concepts covered in the prerequisite course, ACC 299 begins with financial statement analysis. Discussion of ethics and globalization issues will be interwoven into the presentation of course materials.
Prerequisite(s): ACC 298

ACC 304  Auditing & Forensic Examinations  3 Credit Hours
To study forensic examination and investigation techniques including typical embezzlement and financial statement fraud scenarios, fraud risk factors, sources and uses of evidence, and interrogation and surveillance techniques. Specifically, the course presents an introduction to forensic accounting and fraud examination by studying the nature of fraud, how it is committed, and the motivations of those who defraud an organization, owners, and capital markets. Fraud detection includes the recognition of fraud symptoms and approaches to act on those symptoms. Fraud investigation includes the examination of a fraud act, methods used to conceal the act, and other methods specific to detect various types of fraud. Other course topics may include expanding assurance services, advanced internal control testing, and risk based investigations. Special attention will be given to the changing role and services offered by internal auditors and fraud examiners, and responsibility to the public.
Prerequisite(s): ACC 298
Restriction(s):
Can enroll if Class is Junior or Senior
Can enroll if College is Arts, Sciences, and Letters or Engineering and Computer Science or Business

ACC 355  Cost Accounting and Analysis  3 Credit Hours
To study the development, analysis and interpretation of accounting information for planning and controlling costs and revenues. Topics include: cost concepts, cost behavior, product costing systems, cost allocation systems, budgeting, standard costs and variance analysis and performance evaluation techniques.
Prerequisite(s): (ACC 356 or ACC 358) and BE 401

ACC 356  Intermediate Financial Acct 1  3 Credit Hours
To study the accounting function in the business environment; review the operations and operating cycles in service, merchandising, and manufacturing industries; the conceptual accounting base of recording revenue and matching expenses at the traditional point of sale or delivery; the current state of the accounting profession; and an overview of financial accounting statements.
Prerequisite(s): ACC 299 and ACC 380* and ACC 381*

ACC 357  Intermediate Financial Acct 2  3 Credit Hours
To study financing and investing issues in today's international business environment, including financing through various ownership and debt instruments, off-balance-sheet financing and leverage; investing in tangible and intangible operating assets; investing in financial instruments for return and risk management purposes; and investing in financial instruments to influence or control operations of other business units.
Prerequisite(s): ACC 356 and ACC 380 and ACC 381 and FIN 401*

ACC 358  Financial Reporting  3 Credit Hours
This course provides an intermediate level analysis of financial accounting focusing on recognition, measurement, and reporting issues associated with assets, liabilities and owner equity in conjunction with related income determination questions. The course is designed for financial statement information users who need a level of sophistication beyond an introductory level, yet not the complete technical expertise of a financial accountant. (YR).
Prerequisite(s): ACC 299
Restriction(s):
Cannot enroll if Major is Accounting

ACC 360  Federal Income Taxation  3 Credit Hours
To acquaint the student with the federal income tax, tax research, tax planning, and application of tax laws to taxable entities. The course will introduce the student to a broad range of tax concepts within a framework of financial accounting principles. Emphasis will be placed on the taxation of business entities, individual taxpayers, and the differences between financial and tax accounting. The use of technology to research problem assignments will be used to develop students' business communication and problem solving skills.
Prerequisite(s): ACC 356 or ACC 358 or FIN 411

ACC 380  Accounting Information Systems  3 Credit Hours
To study the concepts, theory, organization and application of accounting information systems and the flow of accounting data through transaction cycles. Topics include: the principles of accounting systems design, internal control analysis and development and the overall evaluation of networked computer-based accounting systems. Emphasis is placed on transaction processing systems, internal control systems, and computer-assisted decision making for unstructured problems by employing accounting databases.
Prerequisite(s): ACC 299
Corequisite(s): ACC 381

ACC 381  Accounting Info Sys Lab  1 Credit Hour
ACC 381 is a lab component of ACC 380. Students will complete weekly laboratory assignments to reinforce the concepts of ACC 380 to use information technology to solve business problems. In addition, the use of several common applications (e.g., Word, Excel, Access, and PowerPoint) will also be covered at the beginning to advanced levels.
Prerequisite(s): ACC 299
Corequisite(s): ACC 380
Restriction(s):
Can enroll if Class is Sophomore or Junior or Senior
ACC 403 Advanced Managerial Accounting  3 Credit Hours
This course is intended to equip students with both theoretical and practical tools to manage all significant facets of production process costs, revenue streams, budgeting, and the related reporting system. The course focuses on topics such as managing “upstream” cost, cost structures, control tools, establishing standards, reporting processes, analysis to improve per unit profitability, and budgeting. The above topics will be used to develop resource plans to achieve management’s objectives. (YR).
Prerequisite(s): ACC 355

ACC 416 Advanced Financial Acct 1  3 Credit Hours
To study advanced operating issues of revenue recognition and matching related expenses, including compensation, taxation, and capital costs; and a comprehensive analysis of financial statements, the related disclosures, and their information content.
Prerequisite(s): ACC 356 or ACC 417

ACC 417 Adv Financial Accounting 2  3 Credit Hours
This course is intended to help students gain expertise in preparing financial statements for complex business organizations. Specific topics include: the preparation of segmental and consolidated financial statements; intricate accounting issues associated with business combinations including but not limited to combinations at the date of acquisition and periods post acquisition; analysis of inter-company transactions such as inventory and asset transfers between parent and subsidiary; reporting for segments of a business as well as interim reporting; foreign exchange issues including inter-period reporting and financial statement translation; international reporting issues associated with all of the above, as well as, other topics. (YR)
Prerequisite(s): ACC 357

ACC 438 Advanced Federal Income Tax  3 Credit Hours
To acquaint the student with the concepts of federal taxation, tax research, tax planning, and application of tax laws to taxable entities. The course will introduce the student to a broad range of tax concepts within a framework of financial accounting principles. Emphasis will be placed on the taxation of business entities and the differences between financial and tax accounting. The use of technology to research problem assignments will be used to develop students’ business communication and problem solving skills.
Prerequisite(s): ACC 360

ACC 439 Not-for-Profit Accounting  3 Credit Hours
To study the principles and procedures of accounting for not-for-profit entities. Topics may include: state and local government financial accounting, financial accounting for selected other entities, managerial concepts and current issues. Students will not receive credit for both ACC 439 and ACC 539.
Prerequisite(s): ACC 356

ACC 457 Auditing  3 Credit Hours
To introduce students to the audit profession, process, and practice. Topics include general auditing and ethical standards, principles of internal control and audit objectives, audit testing and sampling techniques, as well as the auditor’s responsibility for communications and risk assessment.
Prerequisite(s): ACC 357 and BE 401
Restriction(s):
Can enroll if Class is Senior

ACC 480 Information Tech Eval& Control  3 Credit Hours
The course emphasizes the control and evaluation of information systems to ensure accounting and management financial reporting and information processing objectives are accomplished. The course covers the theory of control evaluation, design of internal control, and the evaluation of internal controls in traditional and emerging information technology environments. Emphasis will be placed on current technologies in use by business organizations, emerging technologies, and the application of current profession guidance to evaluate existing and proposed information systems. (YR).
Prerequisite(s): (ACC 380 or MIS 310) and ACC 457*

ACC 482 Seminar: Accounting  1 to 3 Credit Hours
To provide students with an opportunity for intensive study in current areas related to the research activities and/or professional activities of faculty members. Permission of College of Business.
Restriction(s):
Can enroll if Class is Senior
Can enroll if College is Business

ACC 487 Advanced Auditing  3 Credit Hours
To introduce students to advanced audit and assurance service practices, strategies, and techniques. Topics include audit strategy, fraud, internal and operation audits, auditor liability, issues in audit information technologies, and audit practice. (YR)
Prerequisite(s): ACC 457
Restriction(s):
Can enroll if Class is Senior

ACC 492 Research: Accounting  1 to 3 Credit Hours
To provide the advanced student with the opportunity to undertake a research project under the supervision of a faculty member. At least two weeks prior to registration in the term when such a course is to be elected, an interested student must submit to the dean of the school a written request for permission to elect a research course, on a form available in the school office. The request will include a description of the proposed research project. The dean will review the proposal with faculty members to ascertain availability of relevant faculty supervision and to establish appropriate credit. Permission of College of Business.
Restriction(s):
Can enroll if Class is Senior
Can enroll if College is Business

*An asterisk denotes that a course may be taken concurrently.

Frequency of Offering

The following abbreviations are used to denote the frequency of offering:
(F) fall term; (W) winter term; (S) summer term; (F, W) fall and winter terms; (YR) once a year; (AY) alternating years; (OC) offered occasionally