

Accounting (ACC)

ACC 210 - ACCOUNTING FOR BUSINESS

Semester Hours: 4

An introduction to the role accounting information plays in business. Topics include both external and internal uses of accounting information with a particular focus on the accounting cycle, the preparation and interpretation of financial statements, and the role of accounting information in management decision making.

ACC 211 - PRINC OF FINANCIAL ACCOUNTING

Semester Hours: 3

Introduction to basic concepts that underlie accounting information. Topics include the statement of financial position, the income statement, the accounting cycle, internal control, and ethical and behavioral issues in financial reporting. Emphasis is placed on proper use of financial statement information.

ACC 212 - MANAGEMENT ACCOUNTING

Semester Hours: 3

An introduction to the use of accounting information for internal planning and control. Topics include cost behavior, cost-volume-profit analysis, cost measurement, relevant costs for decision-making, budgeting, and performance evaluation. Prerequisite: ACC 211.

ACC 307 - ACCOUNTING INFORMATION SYS

Semester Hours: 3

A detailed review and analysis of procedures required to capture, classify, summarize and report financial information. Topics include elements of accounting systems, business documents, consideration in systems design, flowcharting, and procedures to protect property and information. Extensive use is made of the personal computer and the SAP software to illustrate the concepts covered in the course. Prerequisite: ACC 210.

ACC 310 - INTERM FINANCIAL ACCT I

Semester Hours: 3

First in a two-course sequence to examine the measurement and reporting of income, cash flows, assets, liabilities, and owner's equity in financial statements. Topics include financial statements, current assets and liabilities, investments, revenue recognition, and error analysis. Prerequisite: ACC 210 (with a grade of B- or better).

ACC 310L - LABORATORY

Semester Hours: 0

Intermediate Accounting I Lab provides extra opportunities for students to practice and to develop their problem-solving skills.

ACC 311 - INTERM FINANCIAL ACCT II

Semester Hours: 3

Second in a two-course sequence to examine the measurement and reporting of income, cash flows, assets, liabilities, and owner's equity in financial statements. Topics include long-term assets and liabilities, leases, income taxes, pensions, and owner's equity. Prerequisite: ACC 310.

ACC 311L - LABORATORY

Semester Hours: 0

Intermediate Accounting II lab provides extra opportunities for students to practice and to develop their problem-solving skills.

ACC 313 - INDIVIDUAL/SMALL BUS INCOME TA

Semester Hours: 3

Determination of taxable income, business and non-business deductions, and selected aspects of tax accounting for individuals and sole proprietorships. Prerequisite: ACC 210.

ACC 413 - CORP/PARTNERSHIP/ESTATE TAXES

Semester Hours: 3

Tax accounting for partnerships, corporations, S corporations, estates, and trusts. Tax administration and research are emphasized. Prerequisite: ACC 313.

ACC 414 - COST ACCOUNTING

Semester Hours: 3

Development and use of cost data for external reporting and internal planning and control. Topics include cost modeling, job and process costing, standard costing, activity-based costing, and budgeting. Development of relevant cost information for special purposes is also considered. Prerequisite: ACC 310 (C or better).

ACC 415 - ADV FINANCIAL ACCOUNTING

Semester Hours: 3

Analysis of financial accounting issues and alternatives concerning business combinations, intercorporate investments, international business, and partnerships. Prerequisite: ACC 311.

ACC 417 - ACC ST/LOCAL GOV & NON-PROFITS

Semester Hours: 3

Fund accounting at federal, state, and local governments, hospitals, and universities. Special accounting principles, budgeting, accounting for various funds and account groups are emphasized. Prerequisite: ACC 210 or ACC 212.

ACC 420 - STATE AND LOCAL TAXATION

Semester Hours: 3

Principles of state income tax, sales and other excise taxes and property tax. Taxation of interstate commerce will be examined along with US constitutional restrictions on the ability of states to tax interstate commerce.

ACC 431 - PRINCIPLES OF AUDITING

Semester Hours: 3

Conceptual foundations of auditing practice. Basic auditing concepts including professional ethics, legal ability, independence, and competence. Auditing of computer-oriented systems, audit sampling, and standards of reporting. Role of the internal and independent auditor. Prerequisite: ACC 307 & ACC 310.

ACC 432 - ADVANCED AUDITING

Semester Hours: 3

Practical applications of auditing concepts and standards. An understanding of auditing principles is reinforced and expanded by exposure to problems and cases. Prerequisite: ACC 431.

ACC 433 - FORENSIC ACCOUNTING

Semester Hours: 3

Study of the nature and types of fraud. The course covers the tools and techniques used to prevent, investigate, and detect fraud. Prerequisite: ACC 431.

ACC 440 - BASIC GOV CONTRACT ACCTG

Semester Hours: 3

Basic coverage and principles of government contract accounting with an emphasis on the Federal Acquisition Regulation (FAR). Prerequisite: ACC 314 or ACC 414.

ACC 441 - ADVANCED GOV CONTRACT ACCTG

Semester Hours: 3

Advanced issues in government contract cost accounting with an emphasis on the Federal Acquisition Regulation (FAR) and Cost Accounting Standards (CAS) cost allocation guidelines. Prerequisite: ACC 440.

ACC 470 - SEMINAR/CONTEMP ACCTG ISSUES

Semester Hours: 3

Current topics in professional accounting. Prerequisite: ACC 311.

ACC 480 - PROFESSIONAL CERTIFICATION

Semester Hours: 3

Review of the four areas of the Accounting Standards and Procedures: Regulation, Business Environment and Concepts, Financial Accounting and Reporting, Auditing and Attestation. Knowledge of the concepts in each of the areas is required for professional accounting certification practice.

ACC 490 - SPECIAL PROJECTS

Semester Hours: 1-3

Independent study in an area of interest to the student in the fields of accounting. Department chair permission required.

ACC 495 - INTERNSHIP IN ACCOUNTING

Semester Hours: 1-3

Active involvement in a project in a business enterprise, professional organization, or government agency that has particular interest and relevance to the student. Subject to College's guidelines on internships. Course grade will be given on a satisfactory (S)/unsatisfactory (U) basis.