ACCOUNTING (ACC)

College of Business and Public Management

Courses

ACC 201. Financial Accounting. 3 Credits.
Introduction to financial accounting. A conceptual approach to recording, summarizing, presenting, and evaluating the financial affairs of a business. Distance education offering may be available. Typically offered in Fall, Spring & Summer.

ACC 202. Managerial Accounting. 3 Credits.
Introduction to management accounting. Accumulating, processing, and interpreting financial data to be used as a basis for making managerial decisions in a business firm. Pre / Co requisites: ACC 202 requires prerequisite of ACC 201. Distance education offering may be available. Typically offered in Fall, Spring & Summer.

ACC 300. Fraud Examination for Managers. 3 Credits.
Introduces tools necessary to understand the prevention, detection, and investigation of fraud. The course utilizes an interdisciplinary approach to develop and integrate students' knowledge of law, criminal justice, and the basic concepts of accounting for the purpose of obtaining a comprehensive view of fraud. Pre / Co requisites: ACC 300 requires prerequisite of ACC 201 and minimum 2.50 CUM GPA. Gen Ed Attribute: Interdisciplinary Requirement. Distance education offering may be available. Typically offered in Fall, Spring & Summer.

ACC 301. Intermediate Accounting I. 3 Credits.
Analysis and evaluation of asset, liability, and equity accounts. Emphasis on understanding income recognition and solvency issues. Pre / Co requisites: ACC 301 requires prerequisite of ACC 202 and minimum 2.50 CUM GPA. Typically offered in Fall, Spring & Summer.

ACC 302. Intermediate Accounting II. 3 Credits.
Continuation of ACC 301. Pre / Co requisites: ACC 302 requires prerequisite of ACC 301 and minimum 2.50 CUM GPA. Typically offered in Fall, Spring & Summer.

ACC 303. Cost Accounting I. 3 Credits.
Techniques of product unit cost determination and uses of cost data in managerial decisions. Pre / Co requisites: ACC 303 requires prerequisite of ACC 202 and minimum 2.50 CUM GPA. Typically offered in Fall, Spring & Summer.

ACC 305. Intermediate Accounting III. 3 Credits.
Continuation of ACC 302. Pre / Co requisites: ACC 305 requires prerequisite of ACC 302 and minimum 2.50 CUM GPA. Typically offered in Fall, Spring & Summer.

ACC 313. Case Studies in Financial Fraud. 3 Credits.
A case study approach to an in-depth analysis of accounting fraud and the accompanying breakdown in ethics. Pre / Co requisites: ACC 313 requires prerequisite of ACC 201. Distance education offering may be available. Typically offered in Fall, Spring & Summer.

ACC 320. Accounting Information Systems. 3 Credits.
Accounting information systems development, processing, and controls with emphasis on current computer-based systems and programs used in accounting fields. Pre / Co requisites: ACC 320 requires prerequisites of ACC 201 and minimum 2.50 CUM GPA. Typically offered in Fall, Spring & Summer.

ACC 400. Internship. 3-6 Credits.
The business internship for students in accounting enhances the student's educational experience by providing a substantive work experience in the business world. Pre / Co requisites: Minimum 2.50 CUM GPA. Consent: Permission of the Department required to add. Typically offered in Fall, Spring & Summer. Repeatable for Credit.

ACC 401. Auditing. 3 Credits.
Introduces the fundamentals of attestation and other assurance services. The course predominately features external audits of historic financial statements. Pre / Co requisites: ACC 401 requires prerequisite of ACC 302 and minimum 2.50 CUM GPA. Typically offered in Fall, Spring & Summer.

ACC 403. Federal Taxation I. 3 Credits.
A study of individual federal income taxation, with some business application. Compliance with the rules and regulations of federal income taxation for individuals is emphasized. Pre / Co requisites: ACC 403 requires prerequisite of ACC 202 and minimum 2.50 CUM GPA. Typically offered in Fall, Spring & Summer.

ACC 404. Federal Taxation II. 3 Credits.
A study of the rules and regulations for federal income taxation as it pertains to C corporations, S corporations, partnerships, property transactions, retirement income, as well as federal gift and estate taxation. Emphasis is placed on compliance with the federal tax laws. Pre / Co requisites: ACC 404 requires prerequisite of ACC 403 and minimum 2.50 CUM GPA. Typically offered in Fall, Spring & Summer.

ACC 405. Advanced Accounting. 3 Credits.
In depth study of a variety of advanced accounting topics including: segment and interim reporting; corporations in financial difficulty; partnership accounting; corporate acquisitions, investments, and interests; consolidations; and foreign currency transactions. Pre / Co requisites: ACC 405 requires prerequisite of ACC 302 and minimum 2.50 CUM GPA. Typically offered in Fall, Spring & Summer.

ACC 407. Not-For-Profit & Governmental Accounting. 3 Credits.
A study of accounting principles and procedures used by state and local governments as well as private not-for-profit and healthcare organizations. Pre / Co requisites: ACC 407 requires prerequisite of ACC 301 and minimum 2.50 CUM GPA. Typically offered in Fall, Spring & Summer.

ACC 410. Directed Studies in Accounting. 1-3 Credits.

ACC 415. Professional Accounting. 3 Credits.
This course is intended to develop and implement students' knowledge currently required for professional accounting careers. Pre / Co requisites: ACC 415 requires prerequisite ACC 201 and ACC 202 and minimum cum GPA 2.50 or permission of instructor.