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.