

# ACC: ACCOUNTING

*College of Business and Public Management*

## Courses

### **ACC 199. Transfer Credits. 1-10 Credits.**

Transfer Credits.  
Repeatable for Credit.

### **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. A conceptual approach to accumulating, processing, and analyzing financial information for management's use when making informed business decisions regarding the company.  
Pre / Co requisites: ACC 202 requires a prerequisite of ACC 201.  
Distance education offering may be available.  
Typically offered in Fall, Spring & Summer.

### **ACC 250. Business Skill Sets. 2 Credits.**

This course teaches a hybrid of tangible skill sets, both hard and soft skills, that are translatable to the student's future professional career. Students will use critical thinking to apply learned Excel functions to different professional focus areas, work collaboratively with peers, practice business decision-making, and work towards continuing career development.  
Pre / Co requisites: ACC 250 requires a prerequisite of ACC 201.  
Typically offered in Fall & Spring.

### **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 (AIS) collect and process information used in business organization planning, decision making, and financial reporting. The course examines the nature and purpose of an AIS, internal controls related to AIS, as well as the capture and delivery of relevant information. These topics are supported by hands-on computer experience.  
Pre / Co requisites: ACC 320 requires prerequisites of ACC 201 and a minimum 2.50 cumulative GPA.  
Typically offered in Fall, Spring & Summer.

### **ACC 330. Accounting Data Analytics. 3 Credits.**

Big data presents both opportunities and challenges for accounting professionals. Accounting professionals are expected to know how data is created, collected, stored, and accessed. Students will gain hands-on experience with information technology used for analysis. Project-oriented computer-based assignments are used to enhance knowledge and skills.  
Pre / Co requisites: ACC 330 requires prerequisites of ACC 202 and ECO 251.  
Typically offered in Fall & Spring.

### **ACC 399. Transfer Elective Upper Level. 1-10 Credits.**

Transfer Elective Upper Level.  
Repeatable for Credit.

### **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 the basic rules and regulations of the United States federal income tax system as it applies to individuals and sole proprietorships.  
Pre / Co requisites: ACC 403 requires prerequisites of ACC 202 and a minimum 2.50 cumulative GPA.  
Typically offered in Fall, Spring & Summer.

### **ACC 404. Federal Taxation II. 3 Credits.**

A study of the rules and regulations of the United States federal income tax as it applies to property transactions, C corporations, S corporations, partnerships, and proprietorships. Course topics also include federal gift and estate taxation. Emphasis is placed on compliance with the federal tax laws.  
Pre / Co requisites: ACC 404 requires prerequisites of ACC 403 and a minimum 2.50 cumulative 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.  
Distance education offering may be available.  
Typically offered in Fall, Spring & Summer.

### **ACC 407. Not-For-Profit & Governmental Accounting. 3 Credits.**

This course includes a study of accounting principles, accounting procedures, and financial reporting practices of not-for-profit organizations and state and local governments.  
Pre / Co requisites: ACC 407 requires prerequisites of ACC 301 and a minimum 2.50 cumulative GPA.  
Typically offered in Fall, Spring & Summer.

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

Special research projects, reports, and readings in accounting.

Pre / Co requisites: ACC 410 requires prerequisite: ACC 201 and ACC 202 and minimum cum GPA of 2.50.

Consent: Permission of the Department required to add.

Gen Ed Attribute: Writing Emphasis.

Distance education offering may be available.

Repeatable for Credit.

**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.