

Accounting Courses

Course Descriptions: The hours identified with each course description represent the amount of time spent in the classroom, laboratory and clinical area per week during a semester.

Prerequisite: A prerequisite indicates a course which must be successfully completed before enrolling in other courses as indicated.

Corequisite: This indicates a course which must be taken no later than the same semester as the course described.

Recommended Background: Indicates level of course background or other criteria a student needs to be successful in a course.

ACCT 111

INTRODUCTION TO

FINANCIAL ACCOUNTING

3 Hrs

Basic concepts and principles of accounting and financial reporting for business entities; recording, classifying and summarizing accounting data in compliance with generally accepted accounting principles.

Fall, Spring

ACCT 112

INTRODUCTION TO

MANAGERIAL ACCOUNTING

3Hrs

Introduction to the analysis and use of accounting information for management decisions; basic concepts of budgeting, cost determination for products and services; introduction to variance analysis and cost control.

Fall, Spring

Prerequisite: ACCT 111

ACCT 212

INTERMEDIATE ACCOUNTING I

3 Hrs

Study of the theoretical framework of accounting principles and procedures; application of generally accepted accounting principles to asset accounts of corporations; asset valuation, income measurement and published financial statements explored in detail.

Fall, odd years

Prerequisite: ACCT 112

ACCT 213
INTERMEDIATE ACCOUNTING II 3 Hrs
In-depth study of the theory, principles and procedures of accounting for corporate equity accounts; earnings per share; special aspects of accounting for income taxes, long term leases and pension funds.
Spring, odd years
Prerequisite: ACCT 212

ACCT 315
COST ACCOUNTING 3 Hrs
Practices, principles and procedures of handling production costs for use in inventory valuation and income determination. Cost accounting systems, cost analysis by management, budgeting, and performance reporting.
Spring, even years
Prerequisite: ACCT 112

ACCT 316
FEDERAL INCOME TAXES 3 Hrs
Federal income tax laws and regulations and their application to individuals and corporations.
Fall, odd years
Prerequisite: ACCT 112

ACCT 320
ACCOUNTING FOR
NOT-FOR-PROFIT ORGANIZATIONS 3 Hrs
Financial management of, and accounting for, municipal, state and federal governmental units, educational institutions, health care organizations, and other not-for-profit entities.
Fall, even years
Prerequisite: ACCT 213

ACCT 417
ADVANCED ACCOUNTING 3 Hrs
Omnibus course of important accounting topics not covered in other accounting courses. Partnerships; formation, profit/loss distribution, dissolution, and liquidation; installment sales and consignment transactions; fiduciary accounting and reporting for estates and trusts; corporate receiverships and liquidations; international accounting. Business combinations and consolidated statements.
Fall, even years

Prerequisite: ACCT 213

ACCT 418

AUDITING

3 Hrs

Auditing as practiced by independent certified public accountants (CPAs). Standards and procedures in professional conduct, review and evaluation of internal control and audit evidence. The nature of public accounting, types of audits and their purposes, scope and methods.

Spring, odd years

Recommended Background: 18 Hours Accounting

Prerequisite: BUS 360

ACCT 420

ACCOUNTING INFORMATION SYSTEMS

3 Hrs

Orientation of automated general accounting systems within a company; analysis of company needs, accounting system selection and installation.

Fall, odd years

Prerequisites: ACCT 112; BUS 185