

ACCOUNTING (ACC)

ACC 2210 - Principles of Financial Accounting - 4 cr.

Introduces the preparation and use of financial accounting information. Course includes preparation and analysis of financial statements and related disclosures.

ACC 2220 - Principles of Managerial Accounting - 4 cr.

Introduces the internal use of accounting information to plan, control and evaluate the activities of business organizations. Course emphasizes problem solving and decision making for manufacturing and service enterprises.

Prerequisite Courses: ACC 2210

ACC 3300 - Cost Accounting - 4 cr.

Examines the theory and practice of cost accumulation and analysis with particular emphasis on the design, operation and evaluation of cost management systems used by business enterprises.

Prerequisite Courses: ACC 2220

ACC 3310 - Intermediate Accounting I - 4 cr.

Examines the theory of generally accepted accounting principles and its application to complex financial reporting issues including the valuation of balance sheet accounts, determination of net income and preparation of financial statements and related disclosures. An in-depth study with respect to the accounting for revenue, cash and receivables, inventories, property, plant, equipment and intangible assets will be provided.

Prerequisite Courses: ACC 2220

ACC 3320 - Intermediate Accounting II - 4 cr.

A continuation course for ACC 3310 that further examines the theory of generally accepted accounting principles and its application to complex financial reporting issues. An in-depth study with respect to the accounting for long-term investments, liabilities and leases, income taxes, post-retirement benefits and shareholders' equity will be provided.

Prerequisite Courses: ACC 2220

ACC 3400 - Accounting Information Systems - 4 cr.

Examines the theory and practice of data management and control as they relate to the design, implementation and use of accounting information systems.

Prerequisite Courses: ACC 2220

ACC 3777 - Selected Topics in Accounting - 1-4 cr.

Examines a current accounting issue. Topics may relate to any functional area of the accounting profession and are chosen based on the mutual interest of faculty and students.

Prerequisite Courses: permission of instructor.

ACC 4420 - Income Tax Accounting - 4 cr.

Examines the application of current income tax regulations to individuals and business entities. A strategic decision-making approach is emphasized.

Prerequisite Courses: ACC 2210

ACC 4430 - Auditing - 4 cr.

Examines the standards and procedures associated with a financial statement audit conducted by an independent accountant.

Prerequisite Courses: ACC 3310 and ACC 3400

ACC 4450 - Advanced Accounting - 4 cr.

Examines the accounting issues associated with business combinations, intercompany investments, partnerships and governmental and not-for-profit entities.

Prerequisite Courses: ACC 3320

ACC 4555 - Accounting Internship - 0-16 cr.

Supervised, off-campus work experience that allows the student to apply concepts and techniques learned in the classroom. Students work with a faculty advisor to design the internship and are evaluated by the advisor, as well as an on-site supervisor.