

## Accounting Courses

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### ACCT 1100 Financial Information For Life (3 credits)

An introduction to the use and interpretation of financial information needed to be a functioning member of society. Topics include business and non-business financial statements, compound interest related to loans and investment opportunities, banking transactions, personal financial statements, and the basic impact of Federal taxes on personal financial decisions. Prerequisite: Open to students who have tested into MATH 1170 or higher. Liberal Education Goal Areas 5 & 9.

### ACCT 1101 Principles of Accounting I (3 credits)

Modern accounting concepts including financial statement preparation, internal controls, short and long term assets, and introduction to corporations.

### ACCT 1102 Principles of Accounting II (3 credits)

Modern accounting concepts including the cash flow statement and consolidated statements. An introduction to management accounting topics, including cost-volume-profit relationships, costing methods, and variance analysis. Prerequisite: ACCT 1101.

### ACCT 3110 Accounting Systems (3 credits)

The theory and methodology of analyzing, designing, and implementing accounting information systems. Emphasizes integrated general ledger application software and the managerial aspects of systems design. Prerequisites: ACCT 1102 and BUAD 2280.

### ACCT 3117 Managerial Analysis (3 credits)

Explanation of how accounting data can be interpreted and used by management in planning and controlling business activities. Course is not open to accounting majors. Course is not acceptable as a business administration elective if Cost Accounting I or II is completed. Prerequisite: ACCT 1102.

### ACCT 3118 Financial Statement Analysis (3 credits)

Comparisons of items on the financial statements of modern business concerns to determine their strengths and weaknesses. Methods include vertical and horizontal analysis, ratio analysis, and the interpretation of financial statement disclosures. Not recommended for accounting majors. Prerequisite: ACCT 1102.

### ACCT 3140 Fraud Examination (3 credits)

Principles and methodology of fraud prevention, detection, and deterrence. Topics include the nature of fraud and the fraud triangle, the symptoms of fraud, and different fraud schemes, including financial statement fraud, skimming, disbursement schemes, billing schemes, misappropriations, and corruption. Prerequisites: ACCT 1101 and ACCT 1102.

### ACCT 3201 Intermediate Accounting I (3 credits)

Emphasizes the accounting theory upon which financial accounting is based by studying the fundamental interrelationships within the financial statements. Also includes detailed study of current and long-term assets. Prerequisites: ACCT 1101, ACCT 1102, and MATH 1170.

### ACCT 3202 Intermediate Accounting II (3 credits)

A detailed study of the statement of cash flows plus several complex financial accounting topics. Prerequisite: ACCT 3201 and BUAD 2280.

### ACCT 3300 Government Accounting (3 credits)

Introduction to state and local government accounting, and accounting for colleges, hospitals, and other not-for-profit organizations. Accounting follows the pronouncements of the Government Accounting Standards Board and the Financial Accounting Standards Board. Prerequisite: ACCT 1102.

### ACCT 3301 Cost Accounting I (3 credits)

Fundamentals of cost accounting information systems, including cost-volume-profit relationships, costing in the service and manufacturing sectors, cost behavior, and budget variance analysis. Prerequisites: ACCT 1102, ENGL 1151, and ENGL 2152 or ENGL 3150.

### ACCT 3302 Cost Accounting II (3 credits)

Refinements of cost accounting information systems, including management control systems, cost allocation refinements, capital budgeting, and performance measurement. Prerequisite: ACCT 3301.

### ACCT 3404 Income Taxes I (3 credits)

The federal income tax laws and regulations concerning taxable income and computation of tax as they affect individuals. Prerequisites: ACCT 1102, ENGL 1151, and ENGL 2152 or ENGL 3150.

### ACCT 3405 Income Taxes II (3 credits)

The federal income tax laws and regulations concerning taxable income and computation of tax as they affect corporations, estates, and trusts. Prerequisite: ACCT 3404.

### ACCT 4110 Advanced Accounting (3 credits)

Accounting for partnerships, combined corporate entities, consolidated statements, foreign currency transactions, interim financial statements, segment reporting, fiduciary accounting, and SEC reporting. Prerequisite: ACCT 3202.

### ACCT 4210 Auditing I (3 credits)

Duties and responsibilities of an auditor, kinds of audits, and audit programs. Preparation of audit working papers and compilation of audit data. Prerequisites: ACCT 3202 and ACCT 3302.

### ACCT 4217 Accounting Theory (3 credits)

Conceptual framework and structure of accounting theory, including study of selected Financial Accounting Standards Board statements and other professional literature. Prerequisite: ACCT 3202. (Might not be offered every year.)

### ACCT 4307 Seminar in Management Accounting (3 credits)

Integrates economics and business finance, organization and behavior, including ethical considerations, public reporting standards, auditing and taxes, periodic reporting for internal and external purposes, and decision analysis, including modeling and information systems. Designed for students interested in careers in management accounting and the Certificate in Management Accounting (C.M.A.). Prerequisite: Senior status and consent of instructor. Might not be offered every year.

### ACCT 4310 Auditing II (3 credits)

The auditor's responsibility and liability, ethics and standards of professional conduct, auditing electronic data systems, and the application of statistical audit techniques. Prerequisite: ACCT 4210 or consent of instructor.

### ACCT 4510 Specialized Accounting Problems (3 credits)

An in-depth study of special accounting problems adapted to current business conditions. Prerequisites: ACCT 3202, ACCT 3300, and ACCT 3302.

### ACCT 4600 Senior Seminar: Accounting (1 credit)

Course consists of recommended common professional components (major core courses required for both Accounting and Business Administration majors), and preparation for and completion of assessment exams for all Accounting majors. Assessment exams measure student knowledge of required basic core courses in accounting, economics, business law, statistics, computer business applications, management, marketing, finance, and strategic management. Test results allow the Accounting department to compare departmental with national student outcomes and implement subsequent curriculum improvements. This course is required of all Accounting, B.S. majors. Prerequisite or Corequisite: Completion of the required basic core and senior standing.

## All-University Courses

The course numbers listed below, not always included in the semester class schedule, may be registered for by consent of the advisor, instructor, or department chair, or may be assigned by the department when warranted. Individual registration requires previous arrangement by the student and the completion of any required form or planning outline as well as any prerequisites.

1910, 2910, 3910, 4910 DIRECTED INDEPENDENT STUDY  
1920, 2920, 3920, 4920 DIRECTED GROUP STUDY

1930, 2930, 3930, 4930 EXPERIMENTAL COURSE  
1940, 2940, 3940, 4940 IN-SERVICE COURSE  
1950, 2950, 3950, 4950 WORKSHOP, INSTITUTE, TOUR  
1960, 2960, 3960, 4960 SPECIAL PURPOSE INSTRUCTION  
1970, 2970, 3970, 4970 INTERNSHIP  
1980, 2980, 3980, 4980 RESEARCH  
1990, 2990, 3990, 4990 THESIS