Accounting

Accounting is an information system that represents the economic resources and responsibilities of business or non-business enterprises. Monitored over time, it is used as a decision-making tool for the allocation of resources and evaluation of responsibilities.

Accounting information impacts major economic decisions that have national and even global impact. The Accounting program teaches analytical, theoretical, communication, and leadership skills necessary for effective accounting and for advancement in public, private, government, and fraud examination careers.

Upon graduation, Accounting majors may write the Uniform Certified Public Accounting Examination, the Certified Internal Auditor Examination, the Certified Management Accountant Examination, and/or the Certified Fraud Examination. Certificates are issued upon attainment of a satisfactory score and completion of appropriate credits and the appropriate work experience.

Programs
- Accounting, B.S. major
- Accounting minor
- Fraud Examination minor

Accounting, B.S. major

Required Credits: 71
Required GPA: 2.25

I REQUIRED COURSES

COMPLETE THE FOLLOWING COURSES:

- ACCT 2101 Principles of Accounting I (3 credits)
- ACCT 2102 Principles of Accounting II (3 credits)
- ACCT 3110 Accounting Systems (3 credits)
- ACCT 3201 Intermediate Accounting I (3 credits)
- ACCT 3202 Intermediate Accounting II (3 credits)
- ACCT 3300 Government Accounting (3 credits)
- ACCT 3301 Cost Accounting I (3 credits)
- ACCT 3302 Cost Accounting II (3 credits)
- ACCT 3322 Business Law (3 credits)
- ACCT 3404 Income Taxes I (3 credits)
- ACCT 3405 Income Taxes II (3 credits)
- ACCT 4110 Advanced Accounting (3 credits)
- ACCT 4210 Auditing I (3 credits)
- ACCT 4600 Senior Seminar: Accounting (1 credit)
- BUAD 2220 Legal Environment (3 credits)
- BUAD 2231 Business Statistics I (3 credits)
- BUAD 2280 Computer Business Applications (3 credits)
- BUAD 3351 Management (3 credits)
- BUAD 3356 Financial Management (3 credits)
- BUAD 4559 Strategic Management (3 credits)
- ECON 2000 Markets and Resource Allocation (3 credits)
- ECON 2100 Macroeconomics and the Business Cycle (3 credits)

SELECT 1 COURSE:
- MATH 1170 College Algebra (4 credits)

SUGGESTED SEMESTER SCHEDULE FOR ACCOUNTING MAJOR, B.S.

Freshman
- MATH 1170 College Algebra (4 credits)
- Liberal Education requirements

Sophomore
- ACCT 2101 Principles of Accounting I (3 credits)
- ACCT 2102 Principles of Accounting II (3 credits)
- BUAD 2220 Legal Environment (3 credits)
- BUAD 2231 Business Statistics I (3 credits)
- BUAD 2280 Computer Business Applications (3 credits)
- ECON 2000 Markets and Resource Allocation (3 credits)
- Complete Liberal Education requirements

Junior
- ACCT 3110 Accounting Systems (3 credits)
- ACCT 3201 Intermediate Accounting I (3 credits)
- ACCT 3202 Intermediate Accounting II (3 credits)
- ACCT 3300 Government Accounting (3 credits)
- ACCT 3301 Cost Accounting I (3 credits)
- ACCT 3302 Cost Accounting II (3 credits)
- ACCT 3322 Business Law (3 credits)
- BUAD 3351 Management (3 credits)
- BUAD 3361 Marketing (3 credits)

Senior
ACCT 3404 Income Taxes I (3 credits)
ACCT 3405 Income Taxes II (3 credits)
ACCT 4110 Advanced Accounting (3 credits)
ACCT 4210 Auditing I (3 credits)
ACCT 4600 Senior Seminar: Accounting (1 credit)
BUAD 3771 Financial Management (3 credits)
BUAD 4559 Strategic Management (3 credits)

Accounting minor

Required Credits: 21
Required GPA: 2.00

I REQUIRED COURSES

COMPLETE THE FOLLOWING COURSES:

- ACCT 2101 Principles of Accounting I (3 credits)
- ACCT 2102 Principles of Accounting II (3 credits)
- ACCT 3201 Intermediate Accounting I (3 credits)
- BUAD 2280 Computer Business Applications (3 credits)

II REQUIRED ELECTIVES

SELECT 3 COURSES FROM THE FOLLOWING:

- ACCT 3117 Managerial Analysis (3 credits)
- ACCT 3140 Fraud Examination (3 credits)
- ACCT 3202 Intermediate Accounting II (3 credits)
- ACCT 3301 Cost Accounting I (3 credits)
- ACCT 3302 Cost Accounting II (3 credits)
- ACCT 3404 Income Taxes I (3 credits)
- ACCT 3405 Income Taxes II (3 credits)
- ACCT 4110 Advanced Accounting (3 credits)

BUSINESS ADMINISTRATION MAJORS MINORING IN ACCOUNTING

Business Administration majors minoring in Accounting must select 9 semester credits in the minor which are not repeated in the major.

Fraud Examination minor

Required Credits: 21
Required GPA: 2.00

I REQUIRED COURSES

COMPLETE THE FOLLOWING COURSES:

- ACCT 2101 Principles of Accounting I (3 credits)
- ACCT 2102 Principles of Accounting II (3 credits)
- ACCT 3140 Fraud Examination (3 credits)
- BUAD 3520 Business Ethics (3 credits)
- CRJS 1120 Criminal Justice and Society (3 credits)

II REQUIRED ELECTIVES

SELECT ONE COURSE FROM EACH OF THE FOLLOWING GROUPS:

GROUP A

- ACCT 3117 Managerial Analysis (3 credits)
- ACCT 3118 Financial Statement Analysis (3 credits)
- ACCT 4210 Auditing I (3 credits)

GROUP B

- BUAD 2220 Legal Environment (3 credits)
- CRJS 3358 Criminal Law (3 credits)

ACCOUNTING, BUSINESS ADMINISTRATION, CRIMINAL JUSTICE

Accounting, Business Administration, and Criminal Justice majors who are minoring in Fraud Examination must select 9 semester credits in the minor that are not repeated in the major.

Accounting Courses

ACCT 1100 Financial Literacy (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: Completion of a Goal Area 4 course. Liberal Education Goal Areas 5 & 9.

ACCT 2101 Principles of Accounting I (3 credits)
Modern accounting concepts including financial statement preparation, internal controls, short and long term assets, and introduction to corporations. Prerequisite(s): MATH 1170 or consent of instructor.

ACCT 2102 Principles of Accounting II (3 credits)
An introduction to management accounting topics, including costing systems, cost-volume-profit analysis, incremental analysis, standard cost and variance analysis, budgetary planning and control, and capital budgeting. Prerequisite(s): ACCT 2101.

ACCT 2590 Sustainability Measures (1 credit)
An Exploration of how organizations can meet the triple bottom line: strong profits, healthy environment, and vital communities.

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 2102 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 2102.
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<th>Course Title</th>
<th>Credits</th>
<th>Prerequisites</th>
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<td>Financial Statement Analysis</td>
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<td>ACCT 3140</td>
<td>Fraud Examination</td>
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<td>3 credits</td>
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<td>ACCT 4970</td>
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### All-University Courses

- 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