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 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 4160 Business Communication (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 3361 Marketing (3 credits)
- BUAD 3771 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:
A MATH course from Liberal Education Goal Area 4 at a higher level than College Algebra may be substituted for this requirement

- 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)
  (the above two courses may be taken as a freshman)
- 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)
- ECON 2100 Macroeconomics and the Business Cycle (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 3322 Business Law (3 credits)
- BUAD 3351 Management (3 credits)
- BUAD 3361 Marketing (3 credits)
- BUAD 3371 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)

Senior

- ACCT 3404 Income Taxes I (3 credits)
• ACCT 3405 Income Taxes II (3 credits)
• ACCT 4110 Advanced Accounting (3 credits)
• ACCT 4160 Business Communication (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 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

An intense, credit-granting academic experience of short duration (usually from two days to two weeks) that is not listed in the current University curriculum. Provides for the practical application of theoretical learning within a group setting, and may include the development of methods and skills and the discussion of ideas and principles.

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 1200 Introduction to Accounting & How to file your own Tax Return (3 credits)
This course is an introduction to basic concepts and standards underlying financial accounting systems using GAAP Principles including analyzing, summarizing, reporting, and interpreting financial information. Topics will include: ethics in accounting, accounting cycle, revenue recognition, the accounting equation, double entry framework, journalizing and posting transactions, adjusting entries, financial statements, the closing process, and U.S. Tax Bracket history and how to file a Federal 1040 Tax Return.

ACCT 1910 Directed Independent Study (3 credits)
Arranged individual study.

ACCT 1920 Directed Group Study (3 credits)
Arranged group study.

ACCT 1930 Experimental Course (3 credits)
A course proposed for inclusion in the University curriculum. May not be offered more than two times as an experimental course.

ACCT 1940 In-Service Course (3 credits)
A course for practitioners seeking additional training or expertise in their current vocation or profession. The in-service format typically includes an educational experience in which a University faculty member and a group of students concentrate on working toward the resolution of a specific problem.

ACCT 1950 Workshop, Institute, Tour (3 credits)
An intense, credit-granting academic experience of short duration (usually from two days to two weeks) that is not listed in the current University curriculum. Provides for the practical application of theoretical learning within a group setting, and may include the development of methods and skills and the discussion of ideas and principles.

ACCT 1960 Special Purpose Instruction (3 credits)
A course intended for specific groups or organizations outside the University community.
ACCT 2102 Principles of Accounting II (3 credits)
Fundamentals of cost accounting information systems, including 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 2910 Directed Independent Study (3 credits)
Arranged individual study.

ACCT 2920 Directed Group Study (3 credits)
Arranged group study.

ACCT 2940 In-Service Course (3 credits)
A course for practitioners seeking additional training or expertise in their current vocation or profession. The in-service format typically includes an educational experience in which a University faculty member and a group of students concentrate on working toward the resolution of a specific problem.

ACCT 2950 Workshop, Institute, Tour (3 credits)
An intense, credit-granting academic experience of short duration (usually from two days to two weeks) that is not listed in the current University curriculum. Provides for the practical application of theoretical learning within a group setting, and may include the development of methods and skills and the discussion of ideas and principles.

ACCT 2960 Special Purpose Instruction (3 credits)
A course intended for specific groups or organizations outside the University community.

ACCT 2970 Internship (3 credits)
Graded Satisfactory/Unsatisfactory only. Student internships may be either full-time or part-time in a public or private agency appropriate to the degree objective. Internships consist of closely supervised periods of service that are arranged in advance of the course registration. Students should consult their advisor concerning prerequisites.

ACCT 2980 Research (3 credits)
Research carried out by the student that is based on appropriate methodology and scholarship.

ACCT 2990 Thesis (3 credits)
A thesis written by the student that reports extensive original research carried out by the student and demonstrates appropriate methodology and scholarship.

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.

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 2102.

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 2101 and ACCT 2102.

ACCT 3201 Intermediate Accounting I (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): MATH 1170 or consent of instructor.

ACCT 3301 Cost Accounting I (3 credits)
Cost-volume-profit analysis, incremental analysis, standard cost and variance analysis, budgetary planning and control, and capital budgeting. Prerequisite(s): MATH 1170.
ACCT 3940 In-Service Course (3 credits)
A course for practitioners seeking additional training or expertise in their current vocation or profession. The in-service format typically includes an educational experience in which a University faculty member and a group of students concentrate on working toward the resolution of a specific problem.

ACCT 3950 Workshop, Institute, Tour (3 credits)
An intense, credit-granting academic experience of short duration (usually from two days to two weeks) that is not listed in the current University curriculum. Provides for the practical application of theoretical learning within a group setting, and may include the development of methods and skills and the discussion of ideas and principles.

ACCT 3960 Special Purpose Instruction (3 credits)
A course intended for specific groups or organizations outside the University community.

ACCT 3970 Internship (3 credits)
Graded Satisfactory/Unsatisfactory only. Student internships may be either full-time or part-time in a public or private agency appropriate to the degree objective. Internships consist of closely supervised periods of service that are arranged in advance of the course registration. Students should consult their advisor concerning prerequisites.

ACCT 3980 Research (3 credits)
Research carried out by the student that is based on appropriate methodology and scholarship.

ACCT 3990 Thesis (3 credits)
A thesis written by the student that reports extensive original research carried out by the student and demonstrates appropriate methodology and scholarship.

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 4160 Business Communication (3 credits)
This course is intended to provide students with increased knowledge and communication competencies in a business setting. The course is divided into three sections, which allows students to analyze data and present recommendations to a simulated investing business committee. Students will execute higher-level excel functions, produce professional business correspondence based on excel data, and prepare and deliver individual and group presentations applicable to their findings. Overall, this course emphasizes the importance of professional communication used in business settings.

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 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 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. Prerequisites: Completion of the required basic core. Course must be taken during the students last term of enrollment and graduation must follow at the end of that term.

ACCT 4910 Directed Independent Study (3 credits)
Arranged individual study.

ACCT 4917 DIS Tchg Assoc | (1-2 credits)
Directed Independent Study | Teaching Associate

ACCT 4920 Directed Group Study (3 credits)
Arranged group study.

ACCT 4930 Experimental Course (3 credits)
A course proposed for inclusion in the University curriculum. May not be offered more than two times as an experimental course.

ACCT 4940 In-Service Course (3 credits)
A course for practitioners seeking additional training or expertise in their current vocation or profession. The in-service format typically includes an educational experience in which a University faculty member and a group of students concentrate on working toward the resolution of a specific problem.

ACCT 4950 Workshop, Institute, Tour (3 credits)
An intense, credit-granting academic experience of short duration (usually from two days to two weeks) that is not listed in the current University curriculum. Provides for the practical application of theoretical learning within a group setting, and may include the development of methods and skills and the discussion of ideas and principles.

ACCT 4960 Special Purpose Instruction (3 credits)
A course intended for specific groups or organizations outside the University community.

ACCT 4970 Internship (2-12 credits)
See all university descriptions

ACCT 4980 Research (3 credits)
Research carried out by the student that is based on appropriate methodology and scholarship.

ACCT 4990 Thesis (3 credits)
A thesis written by the student that reports extensive original research carried out by the student and demonstrates appropriate methodology and scholarship.

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