Accounting (ACCT)

School of Accountancy

Courses numbered 100 to 299 = lower-division; 300 to 499 = upper-division; 500 to 799 = undergraduate/graduate.

ACCT 190. Selected Topics 1-3 credit hours
Repeatable with departmental consent.

ACCT 210. Financial Accounting 3 credit hours
The study of accounting as a means of communicating financial information about the activities of business enterprises. Emphasizes concepts and principles underlying the measurement of income and financial position and how this information may be used to evaluate the progress of a firm. Course restricted to business and engineering majors. Students in other colleges must request permission from the Business Advising Center. Prerequisites: MATH 111, BADM 160.

ACCT 220. Managerial Accounting 3 credit hours
The study of accounting in terms of management's information requirements. Emphasizes the use of accounting information to assist management in planning, analyzing and implementing business decisions and activities. Course restricted to business and engineering majors. Students in other colleges must request permission from the Business Advising Center. Prerequisites: ACCT 210, MATH 111, BADM 160.

ACCT 310. Financial Accounting and Reporting: Assets 3 credit hours
An in-depth study of the conceptual and technical aspects of financial accounting. Emphasizes recognition and measurement problems of income determination and balance sheet presentation. Covers asset accounting in depth. Prerequisites: completion of ACCT 210 with a minimum grade of B- (2.700), ACCT 220 with a minimum grade of C+ (2.300), MATH 111, BADM 160, advanced standing.

ACCT 320. Accounting for Decision Making and Control 3 credit hours
The use of accounting information to assist management in planning, analyzing and implementing processes for decision making and control. Focus is operational control in contemporary business contexts. Prerequisites: completion of ACCT 220 with a minimum grade of B- (2.700), ACCT 210 with a minimum grade of C+ (2.300), MATH 111, BADM 160, advanced standing.

ACCT 410. Financial Accounting and Reporting: Equities 3 credit hours
A continuation of ACCT 310. Emphasizes liabilities and equity. Prerequisites: completion of ACCT 310 with a grade of C (2.000) or better, advanced standing, junior standing.

ACCT 430. Introduction to Federal Income Tax 3 credit hours
An overview of the federal tax law and those laws specifically applicable to individuals and sole proprietors. Also introduces tax research techniques. Prerequisites: completion of ACCT 310 with a grade of C (2.000) or better, advanced standing, junior standing.

ACCT 481. Cooperative Education 1-3 credit hours
Academic program that expands a student's learning experiences through paid employment in a supervised educational work setting related to the student's major field of study or career focus. Repeatable for credit. Graded Cr/NCr. Prerequisites: junior standing and 2.250 GPA.

ACCT 481N. Internship 1-3 credit hours
Complements and enhances the student's academic program by providing an opportunity to apply and acquire knowledge in a workplace environment as an intern. Graded Cr/NCr. Prerequisite: departmental consent.

ACCT 491. Independent Study/Project 1-3 credit hours
Courses may be of two general types. The first consists of doing research, readings or other scholarly investigation in a subject area that is coordinated by a faculty member. The topic and scope would be mutually agreeable to the student and the faculty member. The second consists of doing a specific project for an organization, which might require the student to do research. The student may be embedded in an organization (either with or without pay) and under the direction of an organizational representative and a faculty member in order to accomplish a specific project. In either case, the course cannot be used to substitute for a regular departmental course. Repeatable for credit. Graded Cr/NCr. Prerequisites: 2.750 GPA in accounting, junior standing, advanced standing, School of Accountancy consent.

ACCT 560. Accounting Information Systems 3 credit hours
A study of the content, design and controls of accounting systems, emphasizing the use of computers for processing financial data. Prerequisites: completion of ACCT 310, BADM 160, each with a grade of C (2.000) or better, advanced standing, junior standing.

ACCT 610. Financial Accounting and Reporting: Special Entities and Complex Issues 3 credit hours
Examines accounting concepts and techniques related to consolidated statements, governmental and not-for-profit entities, and partnerships. Includes accounting for foreign currency, hedges, financial instruments and emerging issues in financial accounting and reporting. Prerequisites: completion of ACCT 410 with a grade of C (2.000) or better, advanced standing, junior standing.

ACCT 620. Accounting for Strategic Support and Performance Evaluation 3 credit hours
The use of accounting information to assist management in developing and identifying superior strategies to produce and sustain comparative and/or competitive advantages. Focuses on goal-congruent strategies and/or incentives. Prerequisites: completion of ACCT 310, 320 with a grade of C (2.000) or better in each course, advanced standing, junior standing.

ACCT 630. Taxation of Business Entities 3 credit hours
Studies the federal tax law as it applies to corporations, partnerships and other business entities. Examines the effect of taxation on business decisions. Prerequisites: completion of ACCT 430 with a grade of C (2.000) or better, advanced standing, junior standing.

ACCT 640. Principles of Auditing 3-4 credit hours
A study of the auditor's attest function, emphasizing auditing standards and procedures, independence, legal responsibilities, codes of ethical conduct and evaluation of accounting systems and internal control. Prerequisites: completion of ACCT 410 and 560 with a grade of C (2.000) or better, advanced standing, junior standing.

ACCT 690. Seminar in Selected Topics 1-3 credit hours
Repeatable for credit with School of Accountancy consent. Prerequisites: junior standing, advanced standing.

ACCT 781. Cooperative Education 1 credit hour
Provides the graduate student with a field placement which integrates theory with a planned and supervised professional experience. Programs must be formulated in consultation with appropriate graduate faculty. May be repeated for credit up to 3 hours. May not be used to fulfill degree requirements. Graded Cr/NCr.