

Accountancy

ACCT

NOTE: All accountancy majors and minors must earn a grade of "C" or better in each accounting course. All students enrolled in 4000-level accounting courses must have a declared major. All students enrolling in upper-division (3000-4000 level) College of Business and Technology courses must have junior or senior standing.

ACCT 2010 Principles of Accounting I (3 credits) — *Prerequisite(s): Required freshman math courses as defined by the student's major.* A study of accounting theory and procedures underlying financial statement preparation. Additional topics include accountability, financial auditing, financial statement analysis, and income tax accounting.

ACCT 2020 Principles of Accounting II (3 credits) — *Prerequisite(s): ACCT 2010.* (A continuation of ACCT 2010) This course is a study of management accounting including costing, cost-volume-profit analysis, budgeting, productivity analysis, capital investment decisions, planning and control, and managerial decision-making in advanced manufacturing environments. Additional topics include accounting information systems and quality control measurements.

ACCT 3000 Professionalism in Accountancy (3 credits) — *Prerequisite(s): A minimum grade of "C" (2.0) in ACCT 2010; junior standing.* This course emphasizes professional ethics and legal requirements of the accounting profession, report writing, impact of Securities and Exchange Commission and other regulatory agencies, career choices in accountancy, and legal and educational requirements of various professional certifications.

ACCT 3010 Financial Accounting I (3 credits) — *Prerequisite(s): A minimum grade of "C" (2.0) in ACCT 2010 and ACCT 2020; junior standing.* An advanced study of financial accounting and reporting including historical development, theoretical structure, the accounting process, financial statements, revenue recognition, current asset and liability recognition, and inventory valuation.

ACCT 3020 Financial Accounting II (3 credits) — *Prerequisite(s): ACCT 3000 and ACCT 3010 with a minimum grade of "C" (2.0); admission to a major.* (A continuation of ACCT 3010) A study of financial accounting theory and practice for recording and reporting plant assets, financial instruments, income taxes, stockholders' equity, earnings per share, and capital maintenance theories.

ACCT 3090 Administrative Accounting (3 credits) — *Prerequisite(s): ACCT 2020; junior standing.* The study of accounting as it relates to administrative planning and control in the business environment. Topics addressed will include budgeting, responsibility accounting systems, financial statement analysis, and special quantitative decision techniques. **NOT FOR ACCOUNTANCY MAJORS OR MINORS**

ACCT 3110 Management Accounting (3 credits) — *Prerequisite(s): ACCT 2020; junior standing.* A study of cost accounting emphasizing job order costing, process costing, capital budgeting, and budget control analysis.

ACCT 3410 Federal Income Taxes (3 credits) — *Prerequisite(s): ACCT 2020; junior standing.* A study of federal income tax law with emphasis on taxation of individuals with an introduction to taxation of partnerships and corporations.

ACCT 4010 Advanced Financial Accounting (3 credits) — *Prerequisite(s): ACCT 3020 and admission to a major.* A study of leases, pensions, and application of accounting theory to partnerships, branches, business combinations, consolidated financial statements, installment sales, consignments, and corporate reorganization.

ACCT 4018 Senior Honors Seminar (3 credits) — *Prerequisite(s): ECON 3088 and admission to the College of Business and Technology Honors Program.* A seminar for College of Business and Technology Honors students who are working on senior honors theses or their approved projects. Upon successful completion of the course, students will have demonstrated the ability to complete the research process by creating a written product suitable for submission to the College of Business and Technology faculty.

ACCT 4127/5127 Cost Accounting II (3 credits) — *Prerequisite(s): ACCT 3110.* A study of cost accounting emphasizing managerial cost information for forecasting, planning, control, and behavioral factors.

ACCT 4310 Accounting Information Systems (3 credits) — *Prerequisite(s): ACCT 3020, ACCT 3110, CSCI 1100, and admission to a major.* A study of accounting information systems concepts and applications. Topics include conceptual foundation of AIS, technology of information systems, design processes and concepts, and AIS applications in several functional areas.

ACCT 4427/5427 Federal Income Taxes II (3 credits) — *Prerequisite(s): ACCT 3410.* (A continuation of ACCT 3410) A study of federal income taxation of partnerships, corporations, trusts, gifts, and estates.

ACCT 4527/5527 Financial Statement Analysis (3 credits) — *Prerequisite(s): ACCT 2010 or ACCT 5000.* An in-depth study of the methods used to analyze balance sheets, income statements, cash flow statements, and other financial information. The types of analyses studied include ratio analysis, cross-sectional analysis, time-series analysis, and capital market analysis.

ACCT 4610 Auditing Theory and Practice (3 credits) — *Prerequisite(s): ACCT 3020, ACCT 4310, and admission to a major; Corequisite(s): ACCT 4310.* An introduction to the theory, concepts, and principles of auditing, emphasizing audit evidence, audit risk, ethical conduct and legal restrictions, professional standards, audit planning, and audit reports.

ACCT 4627/5627 Auditing II (3 credits) — *Prerequisite(s): ACCT 4610 or equivalent.* (A continuation of ACCT 4610) Emphasis on the uses of statistical sampling, auditing EDP systems, analytic review techniques and objectives, and methodology of operational auditing.

ACCT 4717 Not-For-Profit Accounting (3 credits) — *Prerequisite(s): Completion of ACCT 3010 and ACCT 3020 with a grade of "C" or better.* Introduces the student to governmental and other not-for-profit entity accounting, in addition to governmental entities, and voluntary health and welfare.

ACCT 4900 Independent Study in Accountancy (1-3 credits) — *Prerequisite(s): Departmental and college approval.* A course designed for advanced students who, under the direction of a Department of Accountancy faculty member, wish to engage in independent research or an intensive study of subjects not covered in other available courses.

ACCT 4905 Accountancy Internship (3 credits) — *Prerequisite(s): Completed at least six credit hours at the upper-division level in the student's major; junior or senior standing; and a 2.7 (minimum) GPA.* Students are selected through a competitive process for assignments in approved business or public-sector organizations as interns under the supervision of the internship coordinator and field placement supervisors. Students may not earn more than three (3) semester credits for this course, which can be used as a free elective or an elective within a business major with prior approval by the department chair.

ACCT 4957/5957 Topics in Accountancy (3 credits) — *Prerequisite(s): Senior or graduate standing and permission of instructor.* This course gives students an opportunity to study special problems and new developments in the field of accountancy.

Graduate Course Listing

For Descriptions and Prerequisite(s) see the Graduate Catalog

ACCT 5000	Essentials of Accounting	(3 credits)
ACCT 5010	Seminar in Financial Accounting I	(3 credits)
ACCT 5019	Supervised Teaching	(3 credits)
ACCT 5020	Seminar in Financial Accounting II	(3 credits)
ACCT 5050	Health Care Accounting	(3 credits)
ACCT 5100	Managerial Accounting	(3 credits)
ACCT 5110	Seminar in Managerial Accounting	(3 credits)
ACCT 5310	Seminar in Management Advisory Services	(3 credits)
ACCT 5410	Seminar in Taxation	(3 credits)
ACCT 5510	Seminar in Accounting Regulations	(3 credits)
ACCT 5610	Seminar in Auditing	(3 credits)
ACCT 5717	Not-For-Profit Accounting	(3 credits)
ACCT 5720	Governmental Accounting Issues	(3 credits)
ACCT 5810	Seminar in International Accounting	(3 credits)
ACCT 5890	Professional Accounting Experience	(3 credits)
ACCT 5900	Independent Study in Accountancy	(1-3 credits)