

ACCOUNTANCY

ACC 220. FINANCIAL ACCOUNTING I. Financial accounting from the user perspective. Accounting concepts and principles, including financial statements and analysis. 3 credit hours

ACC 230. FINANCIAL ACCOUNTING II. Financial accounting from the preparer perspective. A computer-driven accounting application course. Prerequisites: ACC 220; Minimum grade of C in ACC 220 for accounting majors. 3 credit hours

ACC 305. ACCOUNTING SYSTEMS. The study of accounting information systems and their components includes the processing and retrieval of data, system design/acquisition, and emphasis on computers in the accounting environment. Prerequisites: ACC 230; Minimum grade of C for accounting majors. 3 credit hours

ACC 311. INTERMEDIATE ACCOUNTING. Brief review of elementary financial accounting principles with concentrated study of theory and practice relating to assets and liabilities. Prerequisites: ACC 230; Minimum grade of C for accounting majors. 3 credit hours

ACC 312. INTERMEDIATE ACCOUNTING. Financial accounting theory and concepts, concentrated study of problems arising in applying these concepts to assets, liabilities, and owners' equity. Prerequisites: ACC 311; Minimum grade of C for accounting majors. 3 credit hours

ACC 320. MANAGERIAL ACCOUNTING. Use of accounting information and financial statements in business, finance, administrative control, and decision making. Prerequisite: ACC 220, CIS 205. 3 credit hours

ACC 330. INTERNATIONAL ACCOUNTING. The primary objective of this course is to provide an overview of managerial and financial accounting issues faced by multinational corporations or firms involved in international business. Prerequisites: ACC 320; FIN 300. 3 credit hours

ACC 361. COST ACCOUNTING. Accounting for material, labor, and factory overhead and its allocation; introduction to job order, process, standard cost accounting, and decision making. Prerequisite: ACC 230; Minimum grade of C for accounting majors. 3 credit hours

ACC 380. GOVERNMENTAL ACCOUNTING. Accounting theory and practice as applied to governmental units, state-operated schools and colleges; application and procedures for fund accounting in not-for-profit entities. Prerequisites: ACC 311; Minimum grade of C for accounting majors. 3 credit hours

ACC 451. TAX ACCOUNTING I. Federal income tax laws and social security laws for individuals; rates, returns, income, deductions, and exclusions. Prerequisite: Minimum grade of C in ACC 220 for accounting majors. 3 credit hours

ACC 452. TAX ACCOUNTING II. Federal income taxes for partnerships, corporations, estates, and trusts; estate and gift taxes and state income taxes. Prerequisite: Minimum grade of C in ACC 220 for accounting majors. 3 credit hours

ACC 453. PERSONAL TAX PLANNING. Overview of federal income tax laws and social security laws for individuals; partnerships, corporations, estates, and trusts with emphasis on tax planning rather than tax preparation. 3 credit hours

ACC 470. ADVANCED ACCOUNTING. Special topics in business combinations, multinational, partnership, and fiduciary accounting with emphasis on preparation of consolidated financial statements. Prerequisites: ACC 312; Minimum grade of C for accounting majors. 3 credit hours

ACC 475. AUDITING. Standards and procedures for audit of financial statements and preparation of audit reports. Prerequisites: ACC 305 and 312; Minimum grades of C for accounting majors. 3 credit hours

ACC 477. FORENSIC ACCOUNTING. Proactive and reactive forensic accounting; investigative decision making for prevention, detection, investigation and reporting of fraud, including the critical role that ethics and professional judgement play in business and industry. Prerequisites: ACC 311 or consent of instructor; Minimum grade of C for

accounting majors. 3 credit hours

ACC 485. ACCOUNTING INTERNSHIP. Practical experience in offices of cooperating organizations under the supervision of certified public accountants and the general supervision of the accounting staff of the University.

Prerequisites: Minimum grade of B in ACC 312 and approval of Department Chair. 1-6 credit hours

ACC 488. HEALTH CARE ACCOUNTING. Principles and procedures used to account for hospitals, extended care facilities, nursing homes, and other health care providers; current accounting-related issues applicable to the health care industry. Prerequisites: ACC 220; Minimum grade of C for accounting majors. 3 credit hours

ACC 492. SPECIAL TOPICS IN ACCOUNTING. Current developments in Accounting. 1-6 credit hours

ACC 494. CMA REVIEW I. Selected topics covered on the Certified Management Accountant Examination.

Prerequisites: ACC 312; Minimum grade of C for accounting majors. 3 credit hours

ACC 495. CMA REVIEW II. Selected topics covered on the Certified Management Accountant Examination.

Prerequisites: ACC 470; Minimum grade of C for accounting majors. 3 credit hours