

Accounting (Acc)

***201 Principles of Accounting I* 3 credit hours**

An introduction to accounting concepts and principles involved in the preparation of financial reports for internal and external use. (Fall)

***202 Principles of Accounting II* 3 credit hours**

An introduction to the analysis and interpretation of accounting data and its use in management planning and control. Prereq: Acc 201. (Spring)

***301-302 Intermediate Accounting I-II* 3-3 credit hours**

Detailed study of the theory of accounts and the techniques of accounting; balance sheet accounts and problems of recording, tracing and valuation; revenue recognition and income determination under the various theories of recognition. The prerequisites for Acc 301 are Acc 201 and 202. The prerequisite for Acc 302 is Acc 301. Pre-Business curriculum is a prerequisite for both courses. Fall-301; Spring-302)

***303 Cost Accounting* 3 credit hours**

Concepts of cost in developing information for management use in the determination of income, the selections of activities or projects, and the measurement of performance. Prereq: Acc 201, 202, Bus/Acc curriculum. (Spring)

***304 Income Taxation* 3 credit hours**

Introduction to federal income tax law as it relates to planning to minimize income taxes for individuals, corporations, and partnerships. Includes preparation of individual tax returns utilizing such planning. Prereq: Acc 201, 202, Pre-Bus curriculum. (Fall)

***305 Governmental and Nonprofit Accounting* 3 credit hours**

A study of accounting and reporting principles, standards, and procedures applicable to governmental and other non-profit

organizations. Prereq: Acc 201, 202, Pre-Bus curriculum. (Fall, as needed)

401 Auditing 3 credit hours

A study of the practical application of accounting knowledge to the problems of auditing and a study of the installation, use and effect of systems, of internal control. Prereq: Acc 301, 302. (Fall)

410 Advanced Accounting 3 credit hours

A study of partnerships, business combinations, consolidated financial statements, fund accounting and other contemporary accounting issues. Prereq: Acc 301, 302. (Spring, as needed)

460 Accounting Information Systems 3 credit hours

Accounting information Systems is concerned with the way computerized information systems impact how accounting data is captured, processed, and communicated. The course introduces the student to the people, technology, procedures, and controls that are necessary to conduct internal and external e-business with an emphasis on the internal controls over such systems. Students will be introduced to computerized accounting packages and will utilize information to make decisions. Prereq: Pre-Business curriculum. (Spring, as needed)

461-469 Special Topics in Accounting 3 credit hours

Elective courses may be offered as special topics in accounting on an occasional basis depending on the availability and interest of students and faculty. Prereq: Acc 201, 202, Pre-Business Curriculum. (As needed)

470 Accounting Internship 1-3 credit hours

Students are placed with cooperating institutions and are jointly supervised by a work supervisor and a faculty member. Specified academic and work requirements are stated in a learning work agreement. Prereq: Must be a full-time student, with a business

administration major, the semester prior to the one in which the internship will be accomplished. Must have completed the Pre- Bus curriculum and have a 3.0 GPA. (As needed)

475 Accounting Independent Study 1-3 credit hours

Students have an opportunity to supplement formal course offerings with Independent Study. This must be arranged with the Faculty Advisor and must be in compliance with the College requirements for Independent Study. Prereq: Pre-Business curriculum and consent of instructor. (As needed)

488 Readings and Research in Accounting 3 credit hours

An intense study of the research process, which moves the student sequentially from a general topic, to formulating a thesis, to the final draft of a comprehensive research project. The instructor will guide the student through planning, organizing, researching and drafting an accounting related research report that sets forth a problem and offers a convincing solution. Students will make presentations on their readings and research throughout the semester culminating in a major formal presentation of their work. Prereq: Business Major with Senior status. (Fall)