ACCT: ACCOUNTING (ACCT)

ACCT 200. Introd Finc & Managerial Acct. (3 Credits)
A nontechnical introduction to the principles of financial and managerial accounting with emphasis on the use and interpretation of financial reports, managerial planning and control. The course is for the individual who seeks a basic knowledge of accounting and its uses. It is designed for the user of accounting information rather than the preparer. This course cannot be substituted for COBU 201 or 202 for business majors. Prerequisite: None.

ACCT 201. Introductory Accounting I. (3 Credits)
This course is a study of fundamental principles of financial accounting as applied to the contemporary business environment. Problems of measuring and reporting income, assets, liabilities, and equity as shown on financial statements are discussed. Prerequisite: COBU 101 and MATH 120 or equivalent.

ACCT 202. Introductory Accounting II. (3 Credits)
This course is a study of introductory management accounting principles as applied to the competitive business environment. Emphasis is on using data from an organization's management information system to formulate and implement business strategy. Prerequisite: ACCT 201 or COBU 201.

ACCT 301. Intermediate Accounting I. (3 Credits)
The course provides an in-depth study of generally accepted accounting principles as they relate to financial statement presentation. Prerequisite: Completion of the Pre-Business Phase requirements or equivalent. 202508.

ACCT 302. Intermediate Accounting II. (3 Credits)
Continuation of ACCT 301. This course provides an in-dept study of generally accepted accounting principles as they relate to special topics of business entities. Emphasis is on data analytics and visualization tools for financial statement analysis and presentation. Prerequisite: ACCT 301.

ACCT 306. Cost Accounting. (3 Credits)
The issues of cost accumulation for inventory pricing and income determination are examined as well as the study of cost accounting systems. Special topics in relevant costs for routine and nonroutine decisions are also discussed. Prerequisite: COBU 202 and completion of the Pre-Business Phase requirements or equivalent. 201608.

ACCT 307. Federal Income Tax I. (3 Credits)
This course is a study of the federal income tax laws as they apply to individuals, businesses, and not-for-profit taxable entities. Prerequisite: COBU 202 and completion of the Pre-Business Phase requirements or equivalent. 201608.

ACCT 308. Federal Income Tax II. (3 Credits)
This course examines federal income tax topics and integrates theory and practice concepts through the use of cases, tax research, and tax planning strategies. Prerequisite: ACCT 307 201608.

ACCT 315. Accounting Information Sys. (3 Credits)
This course focuses on understanding, designing, and controlling accounting information systems. Emphasis is on equipping students with the latest data analytics systems for analyzing and reporting of financial data. Prerequisite: COBU 201 and COBU 202.

ACCT 375. Internship in Accounting. (3 Credits)
The internship course allows students to obtain practical work experience in accounting positions under supervised conditions. The internship provides real-world application of accounting education under the critical supervision of an on-site administrator and an accounting faculty member. Prerequisites: ACCT 302 or by special permission 201608.

ACCT 403. Advanced Accounting. (3 Credits)
The financial accounting issues related to consolidations, partnerships, foreign currency translations, hedging and segment reporting are examined. Prerequisite: ACCT 302.

ACCT 406. Advanced Cost Accounting. (3 Credits)
This course covers selected topics in management accounting, such as responsibility accounting, transfer pricing, JIT manufacturing, activity-based costing, and relevant costs for special decisions. Ethical and international aspects of management accounting are also discussed. Prerequisite: ACCT 306 201608.

ACCT 407. Auditing. (3 Credits)
The analysis and application of the theory and techniques of auditing and assurance principles and procedures, with emphasis on the duties and responsibilities of the auditor. Prerequisite: ACCT 302 or by special permission 201608.

ACCT 408. Accounting Data Analytics. (3 Credits)
Accounting Data Analytics examines how business financial and non-financial data connect with and to business financial performance. The focus of this course will be to use data analytics and software packages to assess, gain, insights, and predict trends in financial performance. In the application of data science, students who are successful in this course will understand and model how that data interact using computer databases, programming, statistics and visual analytics to enable a business enterprise to forecast performance, optimize operations and develop business strategy.

ACCT 410. Forensic Accounting. (3 Credits)
Forensic Accounting involves identifying and verifying past financial data or other accounting activities to form a basis for settling current or prospective legal disputes. This course will require a working knowledge of accounting principles and auditing standards. Prerequisites: ACCT 302 or by special permission 201608.

ACCT 411. Seminar Acct Theory & Prac. (3 Credits)
This course is designed to investigate contemporary accounting theories and applications in the various areas of accounting to include financial, managerial, cost and auditing. Students will be exposed to pronouncements issued by the American Institute of Certified Public Accountants, the Security Exchange Commission, the Public Company Accounting Oversight Board, the International Accounting Standards Board, and the Financial Accounting Standards Board. Prerequisite: ACCT 302.

ACCT 415. Govt'L & Not-For-Profit Acct. (3 Credits)
The course is a study of accounting principles and their application for governmental and not-for-profit agencies/organizations and their related financial reporting and disclosure requirements. The objectives of financial reporting for these entities and the theoretical structure underlying these principles will be examined. Prerequisite: ACCT 302 or by special permission. 201608.

ACCT 495. Special Topics In Accounting. (1-3 Credits)
The course offers selected special topics in accounting, which may include: ethics and professionalism, EDP auditing, accounting history, international accounting, and other appropriate subjects. Prerequisite: ACCT 302 or permission of the instructor.