

# ACCOUNTING (ACC)

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## **ACC 201 Principles of Financial Accounting 4 credits**

Explore the role of accounting in the business world. Broad topics include the concepts of financial accounting, as well as financial statement preparation and analysis. Additional topics include the accounting cycle, including journal entries, adjustments, financial statement preparation, and closing entries. (Students must earn a minimum grade of C in order to progress to ACC 202.)

## **ACC 202 Principles of Managerial Accounting 4 credits**

Discover the role managerial accounting plays in planning, directing, and controlling operations. Learn cost classifications and cost behavior, cost/volume/profit analysis, responsibility accounting, allocation methodologies, budgets, cash flow, and time value of money. Students must earn a minimum grade of C in order to progress to ACC 311 Intermediate Accounting. (Prerequisite: minimum grade of C in ACC 201 and CSC 210)

## **ACC 311 Intermediate Accounting I 4 credits**

Expand your understanding of financial accounting topics and learn the conceptual framework of financial reporting. Practice analyzing complex financial accounting and reporting issues. Apply financial accounting measurements, revenue and expense recognition, inventory cost and valuation, long-lived assets, costing valuation and amortization. International Financial Reporting Standards are also covered. (Prerequisite: minimum grade of C in ACC 202)

## **ACC 312 Intermediate Accounting II 4 credits**

Continue an in-depth investigation of accounting topics as in Intermediate Accounting I, and learn the liability and equity sections of the balance sheet, revenue recognition, pension expense and liability, as well as error correction and the direct and indirect methods of preparing the statement of cash flows. (Prerequisite: Minimum grade of C in ACC 311)

## **ACC 384 Applied Accounting and Finance 4 credits**

Explore the fundamental concepts of accounting and finance within an organizational context, including terminology, financial statements, ratio analysis, budgeting, time value of money, along with ethical and global considerations. Apply standard financial and accounting tools to make business assessments and financial decisions important for managers in any organization.

## **ACC 411 Advanced Accounting 4 credits**

Plunge into the advanced study of accounting, focusing on accounting for combined corporate entities. Examine the equity method, consolidated financial statement preparation and analysis, partnership accounting, governmental accounting, non-profit accounting and accounting for estates and trusts. (Prerequisite: CSC 210 and Minimum grade of C in ACC 311).

## **ACC 412 Auditing 4 credits**

This course defines the ethical and legal responsibilities of the auditor and covers the topics of the preparation of the audit program and working papers for the audit of the financial statements in accordance with generally accepted auditing standards (GAAS). (Prerequisite: CSC 210 and minimum grade of a C in ACC 311)

## **ACC 413 Cost Accounting 4 credits**

Pick up in this course where Managerial Accounting left off. Practice developing and using accounting data for managerial decision-making, creating "what if" scenarios using Excel modeling to quantify various outcomes, and engage in an extended study of budgeting. Preparation, measurement, and analysis of capital budgeting projects using Excel is also covered. (Prerequisite: CSC 210 and Minimum grade of C in ACC 202)

## **ACC 414 Federal Income Tax 4 credits**

Study the application of federal income tax law primarily to individuals. Secondly, explore corporate and partnership tax law. Research a variety of tax problems extensively. Both procedural and substantive tax laws are examined. (Prerequisites: CSC 210 and Minimum grade of C in ACC311 and ACC201)

## **ACC 440 Fundamentals of Forensic and Investigative Accounting 4 credits**

Investigate the nature of accounting fraud and embezzlement. Research actual cases of fraud and embezzlement, focusing on internal control failures, common traits of individuals who commit fraud, as well as red flags that indicate increased risk of fraud. Integrate business valuation techniques, internal controls, fraud investigation techniques, and transforming data into evidence. (Prerequisites: Minimum grade of C in ACC 311)

## **ACC 480 Management Accounting 4 credits**

Management Accounting explores advanced topics in Financial Reporting, Planning, Performance, and Control, with an emphasis in Financial Decision Making. (Prerequisites: ACC 312, ACC 411, ACC 412)

## **ACC 490 Accounting Strategy Capstone 4 credits**

The Accounting Strategy Capstone Course brings together topics discussed throughout the curriculum with an integrated application to real world problems in order to formulate strategies and implementation planning for businesses. (Prerequisites: BUS 345, ACC 414, ACC 480)

## **ACC 498 Accounting Internship 1-16 credits**