

ACCOUNTING (ACC)

ACC 205 Financial Accounting 3 credits

Students are introduced to the principles of financial accounting. Topics explored include the accounting cycle, transaction analysis, journal entries, adjustments, financial statement preparation and analysis, and closing entries. Students learn the basics of common financial statement accounts, including current assets, fixed assets, current liabilities, long-term debt, equity, revenue, and expense are covered.

ACC 210 Managerial Accounting 3 credits

Students dive into the role managerial accounting plays in planning, directing, and controlling operations. Topics include cost classifications and cost behavior, cost/volume/profit analysis, responsibility accounting, allocation methodologies, budgets, cash flow, and time value of money for capital budgeting decisions. Students must earn a minimum grade of C in order to progress to ACC 413 Cost Accounting. (Prerequisite: ACC 205 or ACC 201 Corequisite: DAT 105 or CSC 210).

ACC 310 Intermediate Accounting I 3 credits

Intermediate Accounting I builds on the foundation of the ACC201 Principles course to scaffold the student up into higher levels of understanding of financial accounting and reporting. Intermediate I begins the student's journey to deeper learning required for the Financial Accounting and Reporting (FAR) section of the CPA exam. Students analyze complex financial accounting and reporting issues, apply financial accounting measurements to revenue and expense, inventory valuation, fixed and intangible assets, as well as a more in-depth study of the income statement, balance sheet, and statement of cash flows. (Prerequisite: ACC 205 or ACC 201 Corequisite: DAT 105 or CSC 210).

ACC 315 Accounting Information Systems 3 credits

Explore the basics of how the accounting information system (AIS) fits into a business. Learn internal control procedures and become proficient with documentation techniques like flowcharting. Focus on the needs of various stakeholders, from accountants as users, developers, and auditors. Students discover and apply the capabilities of accounting software as well. (Prerequisite: Minimum grade of C- in ACC 201 and ACC 202)

ACC 320 Intermediate Accounting II 3 credits

Continuing the learning from Intermediate I, students engage in deeper learning of the asset, liability, and equity section of the balance sheet. Additional learning focuses on revenue recognition, pension expense and liability, leases, error correction, and the direct and indirect methods of preparing the statement of cash flows. (Prerequisite: CSC 210 or DAT 105, and minimum grade of C in ACC 311 or ACC 310).

ACC 410 Advanced Accounting 3 credits

Students work extensively with business ownership scenarios, including cases which require use of the equity and acquisition method of accounting. Students practice using consolidation worksheets, along with consolidation entries to create consolidated financial statements for two or more entities given various ownership patterns. Accounting for the creation, operation, and dissolution of partnerships, as well as estate and trust accounting is covered. (Prerequisite: CSC 210 or DAT 105, and minimum grade of C in ACC 311 or ACC 310).

ACC 425 Auditing 3 credits

Students learn the ethical and legal responsibilities of the auditor and explore 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 or DAT 105, and minimum grade of C in ACC 311 or ACC 310).

ACC 430 Cost Accounting 3 credits

Cost Accounting builds on the foundation of ACC 202 and introduces students to intermediate and advanced scenarios and case studies for managerial decision-making, creating "what if?" scenarios, and using Excel modeling to quantify various outcomes. Cost Accounting provides an extended study of budgeting and the budgeting process. Students prepare, measure, and analyze capital budgeting projects using Excel. (Prerequisite: CSC 210 or DAT 105, and minimum grade of C in ACC 210).

ACC 445 Federal Business Taxation 3 credits

This course focuses on the federal tax implications for various business entities, including sole proprietorships, partnerships, and corporations. Students will delve into topics such as taxable income, deductions, credits, and the intricacies of corporate tax structures. Through case studies and real-world scenarios, participants will learn to prepare business tax returns and develop effective tax strategies. Emphasis will be placed on compliance with tax laws and understanding the ethical responsibilities of tax professionals. By the course's conclusion, students will be prepared to navigate the complexities of federal business taxation and optimize tax outcomes for organizations. (Prerequisite: CSC 210 or DAT 105, ACC 311 or ACC 310)

ACC 450 Federal Individual Taxation 3 credits

This course provides a comprehensive overview of federal tax principles as they apply to individual taxpayers. Students will explore topics such as income recognition, deductions, credits, and filing requirements. Through practical case studies and hands-on exercises, participants will learn to prepare individual tax returns, navigate tax regulations, and identify tax-saving strategies. Emphasis will be placed on the ethical considerations in tax planning and compliance. By the end of the course, students will be equipped with the skills necessary to effectively manage individual tax obligations and make informed financial decisions. (Prerequisite: CSC 210 or DAT 105, ACC 311 or ACC 310)

ACC 488 Independent Study 1,4 credits

ACC 498 Accounting Internship 1-16 credits

ACC 500 Accounting: Auditing and Risk Assessment 3 credits

This course targets auditing principles and practices, with a focus on risk assessment techniques. Students will gain a comprehensive understanding of the auditing process, as well as the role of risk assessment in ensuring the integrity and reliability of financial statements. Students will learn about the objectives of auditing, the roles and responsibilities of auditors, and the various types of audits. They will also learn to uphold professional standards of integrity and ethics in accounting and auditing practice.

ACC 525 Financial Accounting and Reporting 3 credits

This course offers a thorough study of financial accounting and reporting requirements, focusing on the preparation, analysis, and interpretation of financial statements in accordance with Generally Accepted Accounting Principles (GAAP) and the International Financial Reporting Standards (IFRS). Students will analyze financial statements in order to forecast future financial performance and evaluate the financial health and sustainability of their organizations. Students will be prepared to effectively communicate financial information to stakeholders, and make informed decisions based on financial analysis and reporting.

ACC 550 Accounting: Regulation and Tax 3 credits

This course focuses on the regulatory frameworks governing financial reporting and the taxation of individuals, corporations, and other entities. Students will learn about the fundamentals of tax planning, compliance, and reporting. The course also provides students with the knowledge and skills needed to navigate complex accounting practices, ensure compliance with regulatory requirements, and optimize tax outcomes for organizations.

ACC 575 Accounting: Enterprise Controls and Processes 3 credits

This course offers an in-depth analysis of internal control systems and operational processes that organizations employ to safeguard assets, ensure compliance with regulations, and achieve operational efficiency. Students will learn how to mitigate risks related to financial statement fraud, and protect the integrity of financial information. They will also explore emerging trends and technologies in enterprise controls, such as automation, data analytics, and continuous monitoring.