

# ACCOUNTING (ACCT)

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## ACCT 2301 Introduction to Financial Accounting 3 Credits

**Department:** College of Business

Concepts of financial accounting. Emphasis is on the conceptual framework of accounting and the preparation and uses of financial statements.

**Restriction(s):**

Students with a class of Freshman may **not** enroll.

**Grade Mode(s):** Standard Letter, Registrar do not use FN, Registrar do not use FS

## ACCT 2302 Introduction to Managerial Accounting 3 Credits

**Department:** College of Business

This course is designed for non-accounting majors. Uses of accounting information in managerial planning, decision making, and control. Includes study of cost behavior, cost-volume-profit analyses, and budgeting.

**Prerequisite(s):** ACCT 2301

**Restriction(s):**

Students with a class of Freshman may **not** enroll.

**Grade Mode(s):** Standard Letter, Registrar do not use FN, Registrar do not use FS

## ACCT 3310 Intermediate Accounting I 3 Credits

**Department:** College of Business

Analysis of theory and its applications in the areas of cash, temporary investments, receivables, inventories, plant and intangible assets, long-term investments, current liabilities and revenue recognition.

**Prerequisite(s):** ACCT 2301

**Grade Mode(s):** Standard Letter, Registrar do not use FN, Registrar do not use FS

## ACCT 3320 Intermediate Accounting II 3 Credits

**Department:** College of Business

Continuation of ACCT 3310 with emphasis on long term debt, short term liabilities, leases, pensions, owner's equity and earnings per share.

**Prerequisite(s):** ACCT 3310

**Restriction(s):**

Students with a class of Freshman may **not** enroll.

**Grade Mode(s):** Standard Letter, Registrar do not use FN, Registrar do not use FS

## ACCT 3330 Governmental Accounting 3 Credits

**Department:** College of Business

Primary emphasis on governmental accounting and accounting for not-for-profit organizations. Also includes Statement of Cash Flows.

**Prerequisite(s):** ACCT 2301

**Restriction(s):**

Students with a class of Freshman may **not** enroll.

**Grade Mode(s):** Standard Letter, Registrar do not use FN, Registrar do not use FS

## ACCT 3340 Cost Accounting 3 Credits

**Department:** College of Business

Cost accounting with a managerial emphasis: Job order and process cost; standard cost and variance analysis; budgetary control; relevant costing for decision making; capital budgeting.

**Prerequisite(s):** ACCT 2302

**Restriction(s):**

Students with a class of Freshman may **not** enroll.

**Grade Mode(s):** Standard Letter, Registrar do not use FN, Registrar do not use FS

## ACCT 3350 Professional Ethics 3 Credits

**Department:** College of Business

This course addresses the professional ethics of accountants who seek careers in (1) public accounting and pursue becoming a Certified Public Accountant (CPA) and (2) financial and management accounting and pursue becoming a Certified Management Accountant (CMA). It addresses the professional ethical standards set forth in (1) the American Institute of Public Accountants Code of Professional Conduct, (2) Public Company Accounting Oversight Board Ethics and Independence; and (3) Institute of Management Accountants Statement of Professional Ethical Practice. It will provide students with the importance of ethics and ethical choices in an accounting career.

**Grade Mode(s):** Standard Letter, Registrar do not use FN, Registrar do not use FS

## ACCT 3370 Systems and Practice Applications 3 Credits

**Department:** College of Business

An intensive examination of manual and computer accounting systems. Students will use extensive manual and computer practice sets.

**Prerequisite(s):** ACCT 2301

**Restriction(s):**

Students with a class of Freshman may **not** enroll.

**Grade Mode(s):** Standard Letter, Registrar do not use FN, Registrar do not use FS

## ACCT 3380 Taxation Accounting I 3 Credits

**Department:** College of Business

Provisions of the income tax code as applied to individuals: taxable income; gains and losses; capital gains; dividends; expenses; itemized deductions; depreciation; losses; and credits.

**Prerequisite(s):** ACCT 2301

**Restriction(s):**

Students with a class of Freshman may **not** enroll.

**Grade Mode(s):** Standard Letter, Registrar do not use FN, Registrar do not use FS

**ACCT 3390 Taxation Accounting II 3 Credits****Department:** College of Business

Provisions of the income tax code as applied to proprietorships, partnerships, estates, trusts and corporations; reorganizations; filing returns; refunds; social security taxes; estate taxes; gift taxes. Prerequisite: ACCT 2301 with minimum grade of C; strongly recommended that ACCT 3380 be completed. Offered: Fall, Spring

**Prerequisite(s):** ACCT 2301**Restriction(s):**Students with a class of Freshman may **not** enroll.**Grade Mode(s):** Standard Letter, Registrar do not use FN, Registrar do not use FS**ACCT 4300 Introduction to Auditing 3 Credits****Department:** College of Business

Introduction to the theory of auditing, with emphasis on generally accepted auditing standards (GAAS) and the professions Statements on Auditing Standards. Understanding of the types of reports issued by auditors and the circumstances which would occasion the issuance of each. Also, discussion of the role of internal auditors and operational and compliance audits.

**Prerequisite(s):** ACCT 3310**Restriction(s):**Students with a class of Freshman may **not** enroll.**Grade Mode(s):** Standard Letter, Registrar do not use FN, Registrar do not use FS**ACCT 4310 Advanced Accounting 3 Credits****Department:** College of Business

Analysis of special problems and theories relative to corporate mergers and acquisitions; consolidated financial statements; and partnerships. A major team research project and oral presentation is required.

**Restriction(s):**Students with a class of Freshman may **not** enroll.**Grade Mode(s):** Standard Letter, Registrar do not use FN, Registrar do not use FS**ACCT 4315 Internal Audit 3 Credits****Department:** College of Business

This course will study internal audit including information technology, business processes and accounting systems. Specific topics include internal auditing standards, risk assessment, governance, ethics, audit techniques and emerging issues. The course will cover audit techniques and the implementation of internal controls to ensure the reliability of financial reporting, compliance with laws and regulations, and effectiveness and efficiency of operations.

**Prerequisite(s):** ACCT 2301**Grade Mode(s):** Standard Letter, Registrar do not use FN, Registrar do not use FS**ACCT 4320 Data Analytics in Accounting 3 Credits****Department:** College of Business

This course provides in-depth coverage of data analytics, giving students hands-on experience working with different types of data and the tools used to analyze it. The topics covered in this course include but are not limited to: Critical Thinking, Data Preparation and Cleaning, Data Modeling and Evaluation, Data Presentation, Generating Key Performance Indicators, and Financial Statement Analysis. Various software tools will be introduced to enhance students' hands-on capabilities.

**Grade Mode(s):** Standard Letter, Registrar do not use FN, Registrar do not use FS**ACCT 4330 Financial Analysis and Valuation 3 Credits****Department:** College of Business

This course focuses on using firm accounting information to evaluate whether the firm is a good investment or lending prospect. A unique feature of the course is its multidisciplinary approach, blending financial ratios and forensic analysis from accounting, discounted cash and earnings flows from economics and finance, competitive business strategy firm management and marketing, and even concepts from psychology, into a toolkit for evaluating firm performance and value.

**Grade Mode(s):** Standard Letter, Registrar do not use FN, Registrar do not use FS**ACCT 4370 Accounting Internship 3 Credits****Department:** College of Business

Combined academic and work components allow students to gain experience in the professional field of accounting. Course supervised by a faculty member and appropriate personnel of the approved organization. The student will keep a diary comprising a chronological list of all work experience gained in the internship. The student writes a paper demonstrating the knowledge gained in the internship. The internship course shall not be taken until a minimum of 12 semester hours of upper division accounting course work has been completed.

May be Repeated for a maximum of 9 hours

**Grade Mode(s):** Standard Letter, Registrar do not use FN, Registrar do not use FS**ACCT 4375 Accounting and Information Technology 3 Credits****Department:** College of Business

This course provides an overview of the use of information technology in an accounting environment. Topics include an introduction to selected hardware and software concepts, system design, and various software applications. Students will gain an understanding of key controls necessary in ensuring data integrity. Students will be provided with hands on exposure to current software programs like QuickBooks and SAP as well as other software relevant to providing accounting information that is useful for decision making.

**Grade Mode(s):** Standard Letter, Registrar do not use FN, Registrar do not use FS**ACCT 4390 Special Topics in Accounting 3 Credits****Department:** College of Business

This course is intended for the examination of new or special accounting topics under direction of a faculty member. A student may repeat the course when the topic differs significantly from previous enrollment.

May be Repeated for a maximum of 12 hours

**Restriction(s):**

Enrollment limited to students with a class of Senior.

**Grade Mode(s):** Standard Letter, Registrar do not use FN, Registrar do not use FS

**ACCT 5175 Professional Accountancy Capstone 1 Credit****Department:** College of Business

This course is designed to prepare students to successfully complete the Financial and Regulations sections of the uniform CPA examination through in-depth analysis and application of accounting theory in the areas of financial accounting and taxation. Course content includes a review of accounting transactions of corporations and not for profit organizations as well as tax issues pertaining to individuals, partnerships, corporations and estates. Students are exposed to a significant number of CPA exams questions in the multiple choice and simulations formats.

May be Repeated for a maximum of 3 hours

**Restriction(s):**

Undergraduate level students may **not** enroll.

**Grade Mode(s):** Standard Letter, Registrar do not use FN, Registrar do not use FS**ACCT 5310 Financial Accounting Research and Procedures 3 Credits****Department:** College of Business

This course is a study of advanced topics in financial accounting and reporting. It focuses on complex corporate reporting issues. This course will emphasize the development of skills and knowledge necessary to conduct professional research and to identify appropriate accounting treatment of complex issues. This will not only entail the study of current financial reporting and disclosure requirements, but will include controversial and emerging practices.

May be Repeated for a maximum of 9 hours

**Prerequisite(s):** ACCT 3320**Restriction(s):**

Enrollment limited to students with a class of Graduate.

Undergraduate level students may **not** enroll.

**Grade Mode(s):** Standard Letter, Registrar do not use FN, Registrar do not use FS**ACCT 5315 Financial & Managerial Accounting Foundations 3 Credits****Department:** College of Business

Concepts of financial accounting. Emphasis is on the conceptual framework of accounting and preparation and uses of financial statements. Additional topics include, Managerial Accounting and Cost Concepts, Cost Volume Profit Analysis, Flexible Budgets and Standard Costs and Variance Analysis.

May be Repeated for a maximum of 9 hours

**Restriction(s):**

Undergraduate level students may **not** enroll.

**Grade Mode(s):** Standard Letter, Registrar do not use FN, Registrar do not use FS**ACCT 5325 Fraud Examination & Forensic Accounting Principles 3 Credits****Department:** College of Business

Survey of the field of forensic accounting and fraud examination focusing on the skills required by accounting professionals to identify, detect and prevent fraud. On a daily basis, businesses are subject to fraud. This course will prepare students to answer the questions most frequently associated with fraud including: Who committed the fraud? Why was the fraud perpetrated? How was the fraud executed and concealed? The topics covered include: fraud detection and investigation techniques, types of fraud, sources of evidence, risk factors, deterrence, whistleblowers, legal concepts, and ethics.

May be Repeated for a maximum of 9 hours

**Prerequisite(s):** ACCT 4300**Restriction(s):**

Undergraduate level students may **not** enroll.

**Grade Mode(s):** Standard Letter, Registrar do not use FN, Registrar do not use FS**ACCT 5330 Advanced Auditing 3 Credits****Department:** College of Business

Advanced study of the role of auditors as a profession. In depth discussion of professional ethics and liability to clients and other third parties. Study of audit failures, employing the case method. Also, the use of statistical sampling methods in auditing.

May be Repeated for a maximum of 9 hours

**Prerequisite(s):** ACCT 4300**Restriction(s):**

Undergraduate level students may **not** enroll.

**Grade Mode(s):** Standard Letter, Registrar do not use FN, Registrar do not use FS**ACCT 5340 Tax Research 3 Credits****Department:** College of Business

An extensive examination of the methods employed to determine defensible solutions to problems in federal taxation. Emphasis is placed upon research methodology, proper documentation of research findings and effective communication of research findings to interested parties. The text is supplemented with outside readings and case studies.

Significant oral and written reports are required. Prerequisite: Graduate standing with a minimum of eighteen semester hours of accounting that include ACCT 3380 and ACCT 3390 or their equivalent and six semester hours of Intermediate. Offered: Fall

**Prerequisite(s):** ACCT 3380 and ACCT 3390**Restriction(s):**

Enrollment limited to students with a class of Graduate.

Undergraduate level students may **not** enroll.

**Grade Mode(s):** Standard Letter, Registrar do not use FN, Registrar do not use FS

**ACCT 5353 Emerging Technology in Accounting 3 Credits**

**Department:** College of Business

This course is primarily focused on hands-on access to innovation and how to optimize or automate existing accounting, auditing and tax tasks. Students will be introduced to a range of technology tools used by professionals. Inefficiencies in business processes and problems with manual tasks are explored for automation.

**Restriction(s):**

Undergraduate level students may **not** enroll.

**Grade Mode(s):** Standard Letter

**ACCT 5355 Data Analytics 3 Credits**

**Department:** College of Business

Analysis, research and presentation of current topics and issues in accounting relevant to business professionals. May be taken more than once when course topic changes.

**Prerequisite(s):** ACCT 5390

**Restriction(s):**

Undergraduate level students may **not** enroll.

**Grade Mode(s):** Standard Letter, Registrar do not use FN, Registrar do not use FS

**ACCT 5361 Financial Statement Analysis 3 Credits**

**Department:** College of Business

This course provides a basis for determining firm value. Students are introduced to fundamental analysis concepts and techniques that can be used to critique and interpret the financial health of the firm. The course integrates research in the areas of accounting, finance, and management which has proved useful in the financial analysis of organizations.

May be Repeated for a maximum of 9 hours

**Prerequisite(s):** ACCT 5200

**Restriction(s):**

Enrollment limited to students with a class of Graduate.

Undergraduate level students may **not** enroll.

**Grade Mode(s):** Standard Letter, Registrar do not use FN, Registrar do not use FS

**ACCT 5365 Internal and External Financial Reporting 3 Credits**

**Department:** College of Business

Accounting is an information system that lays the foundation for enlightened decision making. MBA accounting aims to teach future business leaders rather than to educate accountants; therefore, this course puts more emphasis on how accounting information impacts decision makers and less emphasis on information production.

**Restriction(s):**

Undergraduate level students may **not** enroll.

**Grade Mode(s):** Standard Letter, Registrar do not use FN, Registrar do not use FS

**ACCT 5370 Managerial Accounting 3 Credits**

**Department:** College of Business

Application of accounting data in decision making: cost analysis as applied in the development of budgets and standards; accounting as a tool for cost control and pricing; case problems, using the micro-computer as a decision-making tool, which require students to interpret and discuss their analysis in the context of managerial decision-making. May be Repeated for a maximum of 9 hours

**Prerequisite(s):** ACCT 5200

**Restriction(s):**

Enrollment limited to students with a class of Graduate.

Undergraduate level students may **not** enroll.

**Grade Mode(s):** Standard Letter, Registrar do not use FN, Registrar do not use FS

**ACCT 5375 Advanced Accounting Information Systems 3 Credits**

**Department:** College of Business

This course presents systems concepts and their application in the design, implementation, control, and audit of accounting information systems, including computerized systems.

May be Repeated for a maximum of 9 hours

**Prerequisite(s):** ACCT 3320

**Restriction(s):**

Undergraduate level students may **not** enroll.

**Grade Mode(s):** Standard Letter, Registrar do not use FN, Registrar do not use FS

**ACCT 5380 Internship 3 Credits**

**Department:** College of Business

Combined academic and work components allow students to gain experience in the professional field of accounting. Course supervised by a graduate faculty member and appropriate personnel of the approved organization. The student will keep a diary comprising a chronological list of all work experience gained in the internship. The student writes a paper demonstrating the knowledge gained in the internship. The internship course shall not be taken until a minimum of 12 semester hours of upper division accounting course work has been completed.

May be Repeated for a maximum of 9 hours

**Restriction(s):**

Undergraduate level students may **not** enroll.

**Grade Mode(s):** Standard Letter, Registrar do not use FN, Registrar do not use FS

**ACCT 5381 Internship 3 Credits****Department:** College of Business

Combined academic and work components allow students to gain experience in the professional field of accounting. Course supervised by a graduate faculty member and appropriate personnel of the approved organization. The student will keep a diary comprising a chronological list of all work experience gained in the internship. The student writes a paper demonstrating the knowledge gained in the internship. The internship course shall not be taken until a minimum of 12 semester hours of upper division accounting course work has been completed.

May be Repeated for a maximum of 9 hours

**Restriction(s):**

Undergraduate level students may **not** enroll.

**Grade Mode(s):** Standard Letter, Registrar do not use FN, Registrar do not use FS

**ACCT 5390 Special Topics 3 Credits****Department:** College of Business

Analysis, research, and presentation of current topics and issues in accounting relevant to business professionals. May be taken more than once with course topic changes.

May be Repeated for a maximum of 12 hours

**Prerequisite(s):** ACCT 5200

**Restriction(s):**

Enrollment limited to students with a class of Graduate.

Undergraduate level students may **not** enroll.

**Grade Mode(s):** Standard Letter, Registrar do not use FN, Registrar do not use FS