

ACCOUNTING (ACC)

ACC 101 Financial Accounting (3 Credits)

This is an introduction to the principles of accounting with emphasis on preparation and analysis of general-purpose financial statements and the accounting cycle - journal entry preparation and posting. An in-depth look at accounting for cash, receivables, inventory, long-term assets, current liabilities and payroll will also be highlighted. Computer applications included. Offered as needed.

Department: Business, Management Leaders

Pre-Requisites: None

Co-Requisites: None

Fees: None

ACC 102 Managerial Accounting (3 Credits)

This course is a continuation of ACC 101. Different forms of business organizations are compared including corporations, partnerships and limited liability companies. The balance sheet will continue to be analyzed. Management accounting will be introduced. Topics including accounting for a manufacturer including job order and process costing, cost-volume-profit analysis and budgeting. Computer applications included. Offered as needed.

Department: Business, Management Leaders

Pre-Requisites: ACC 101.

Co-Requisites: None

Fees: None

ACC 110E Accounting Concepts (4 Credits)

This course is an introduction to the principles of accounting with emphasis on preparation and analysis of the four primary financial statements. Topics covered include the accounting equation, the accounting cycle, internal controls, account classifications, and use of accrual accounting to record and analyze transactions related to revenues, expenses, dividends, assets, liabilities and owners' equity. Basic managerial accounting concepts will be introduced. Ethical issues and the influence of FASB, IMA, and the SEC will be explored. Offered as needed.

Department: Business, Management Leaders

Pre-Requisites: None

Co-Requisites: None

Fees: None

ACC 110X Accounting Concepts (4 Credits)

This course is an introduction to the principles of accounting with emphasis on preparation and analysis of the four primary financial statements. Topics covered include the accounting equation, the accounting cycle, internal controls, account classifications, and use of accrual accounting to record and analyze transactions related to revenues, expenses, dividends, assets, liabilities and owners' equity. Basic managerial accounting concepts will be introduced. Ethical issues and the influence of FASB, IMA, and the SEC will be explored. Offered as needed.

Department: Business, Management Leaders

Pre-Requisites: None

Co-Requisites: None

Fees: None

ACC 298 Special Topic In Accounting (3 Credits)

Topic to be specified each semester course offered.

Department: Business, Management Leaders

Pre-Requisites: None

Co-Requisites: None

Fees: None

ACC 300 Income Tax Accounting (3 Credits)

Provisions and procedures of federal and state income tax laws for individuals will be studied. Problems will be utilized to assist the student in understanding the practical application of those regulations. Current issues in tax accounting and tax planning are also considered. Computer application included. Offered as needed.

Department: Business, Management Leaders

Pre-Requisites: ACC 102.

Co-Requisites: None

Fees: None

ACC 304E Current Issues In Financial Accounting (4 Credits)

Financial accounting focuses on the creation and use of financial information for external reporting requirements. Emphasis is placed on using corporate financial statements to evaluate organizations and understand the impact of managerial decisions. Accounting transactions and financial statements will be prepared using Generally Accepted Accounting Principles (GAAP). Offered as needed.

Department: Business, Management Leaders

Pre-Requisites: None

Co-Requisites: None

Fees: None

ACC 304X Current Issues In Financial Accounting (4 Credits)

Financial accounting focuses on the creation and use of financial information for external reporting requirements. Emphasis is placed on using corporate financial statements to evaluate organizations and understand the impact of managerial decisions. Accounting transactions and financial statements will be prepared using Generally Accepted Accounting Principles (GAAP). Offered as needed.

Department: Business, Management Leaders

Pre-Requisites: None

Co-Requisites: None

Fees: None

ACC 305 Cost Accounting (3 Credits)

This course develops the use of accounting data and the basic technical understanding to be applied internally by managers in directing the affairs of an organization. Such topics as budgeting, cost-volume-profit relationships, job-order and process costing, and standard costs will be covered. Computer applications included. Offered as needed.

Department: Business, Management Leaders

Pre-Requisites: MAT 105 or 115 and ACC 102.

Co-Requisites: None

Fees: None

ACC 315E Accounting Analysis And Decision Making (4 Credits)

This course provides students with an understanding of how to use accounting information in the decision-making process as well as the kinds of information found outside of traditional accounting systems that can be drawn upon to improve the quality of financial analysis and decision-making. Topics include cost systems, budgeting, evaluation and control, performance measurement, human resource management, strategic planning (including game theory), forecasting, managing intellectual property, and costing and pricing challenges in an information-based economy. Throughout the course, there is an emphasis on the role of ethics in decision-making, internal control, and global interactions. Offered as needed.

Department: Business, Management Leaders

Pre-Requisites: ACC 304E or 304X.

Co-Requisites: None

Fees: None

ACC 315X Accounting Analysis And Decision Making (4 Credits)

This course provides students with an understanding of how to use accounting information in the decision-making process as well as the kinds of information found outside of traditional accounting systems that can be drawn upon to improve the quality of financial analysis and decision-making. Topics include cost systems, budgeting, evaluation and control, performance measurement, human resource management, strategic planning (including game theory), forecasting, managing intellectual property, and costing and pricing challenges in an information-based economy. Throughout the course, there is an emphasis on the role of ethics in decision-making, internal control, and global interactions. Offered as needed.

Department: Business, Management Leaders

Pre-Requisites: (ACC 304E or 304X).

Co-Requisites: None

Fees: None

ACC 350 Intermediate Accounting I (3 Credits)

This course serves to elevate the competence level of the student's accounting skills so that a working knowledge of financial accounting is possible. The course commences with a review of basic financial accounting principles and develops further the areas of asset valuation, income measurement, complete financial statement preparation, and time value of money. Computer applications included. Offered as needed.

Department: Business, Management Leaders

Pre-Requisites: ACC 102.

Co-Requisites: None

Fees: None

ACC 351 Intermediate Accounting II (3 Credits)

This course will develop, at the intermediate level, a thorough understanding of the equity area of accounting. Topics to be covered will include capital stock, retained earnings, treasury stock, stock rights and warrants. The course also will provide coverage of long-term debt, pensions, leases, earnings per share, income recognition and cash flow. Computer applications included. Offered as needed.

Department: Business, Management Leaders

Pre-Requisites: ACC 350.

Co-Requisites: None

Fees: None

ACC 377 Field Experience I (3 Credits)

This course provides the student with both observational and "hands-on" learning experience through participation in an internship, ideally in the field in which the student will be seeking employment. Students who are already on an established career path may enhance their visibility in the organization by completion of a special project related to their careers, subject to prior instructor approval. Offered as needed.

Department: Business, Management Leaders

Pre-Requisites: ACC 351.

Co-Requisites: None

Restrictions: Enrollment limited to students with a classification of Junior or Senior.

Fees: None

ACC 398 Special Topic In Accounting (3 Credits)

Topic to be specified each semester course offered.

Department: Business, Management Leaders

Pre-Requisites: None

Co-Requisites: None

Fees: None

ACC 410 Advanced Accounting (3 Credits)

This course will provide an in-depth emphasis on the accounting procedures and disclosures regarding combined corporate entities and consolidations. Additional topics to be covered in this course include branch accounting, segment reporting, foreign operations, partnerships and bankruptcies. Computer applications included. Offered as needed.

Department: Business, Management Leaders

Pre-Requisites: ACC 351.

Co-Requisites: None

Fees: None

ACC 430 Auditing (3 Credits)

This course will focus on the standards and procedures of the auditing function. The course will provide an understanding of the standards of ethical conduct; auditor's legal responsibility and liability; meaning, significance, and preparation of an auditor's report; nature of audit evidence; internal control and tests; and the importance of EDP in auditing. Statements on auditing standards from the AICPA are reviewed. Computer applications included. Offered as needed.

Department: Business, Management Leaders

Pre-Requisites: ACC 351.

Co-Requisites: None

Fees: None

ACC 477 Field Experience II (3 Credits)

This is a continuation of the business exposure completed in the Field Experience I. A minimum of 120 work hours is required, but the performance level of the assignment is expected to be higher than the level I assignment. Students may again elect to complete a project related to their careers, but it must be demonstrative of a higher-level competence and difficulty and approved by the program chair. Offered as needed.

Department: Business, Management Leaders

Pre-Requisites: ACC 430.

Co-Requisites: None

Restrictions: Enrollment limited to students with a classification of Senior.

Fees: None

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ACC 498 Independent Study In Accounting (1-3 Credits)

Topic to be specified each semester course offered.

Department: Business, Management Leaders

Pre-Requisites: None

Co-Requisites: None

Fees: None