

# ACCOUNTING (ACC)

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## **ACC 201 Principles of Financial Accounting (3 Credits)**

Study of the fundamental principles and concepts of accounting used in the preparation of financial statements. Emphasis on service and merchandising companies.

## **ACC 201H Hnrs Principles of Financial Accounting (3 Credits)**

Study of the fundamental principles and concepts of accounting used in the preparation of financial statements. Emphasis on service and merchandising companies.

## **ACC 202 Principles of Managerial Accounting (3 Credits)**

Continuation of ACC 201. Emphasis on accounting for partnerships and corporations, long term debt, analysis of financial statements, statement of cash flows, and introductions to management accounting.

## **ACC 301 Intermediate Accounting I (3 Credits)**

Rigorous study of the methodology and underlying theory of financial accounting. In-depth analysis of valuation alternatives and their effect on income measurement.

## **ACC 301H Honors Intermediate Accounting I (3 Credits)**

Rigorous study of the methodology and underlying theory of financial accounting. In-depth analysis of valuation alternatives and their effect on income measurement.

## **ACC 302 Intermediate Accounting II (3 Credits)**

Continuation of ACC 301. In-depth study of the accounting theory and principles surrounding the valuation of accounts in the financial statement.

## **ACC 315 Federal Income Tax I (3 Credits)**

Study of the basic concepts of federal income taxation and related reporting requirements. Emphasis on the taxation of individuals.

## **ACC 316 Federal Income Tax II (3 Credits)**

Study of the basic concepts of federal income taxation and related reporting requirements as they apply to partnerships and corporations. Emphasis on the formation, operation, dissolution, and reorganization of corporations.

## **ACC 330 Accounting Systems (3 Credits)**

Study of the analysis, design, and implementation of computerized accounting systems. Emphasis on internal control and reporting. Design issues will be explored through an integrated computerized accounting system.

## **ACC 412 Advanced Accounting II (3 Credits)**

Accounting for partnerships, home offices, branches, combinations, and consolidations. Emphasis on foreign currency translation and other aspects of international accounting.

## **ACC 412H Honors Advanced Accounting II (3 Credits)**

Accounting for partnerships, home offices, branches, combinations, and consolidations. Emphasis on foreign currency translation and other aspects of international accounting.

## **ACC 413 Cost Accounting (3 Credits)**

Study of cost accounting systems, product costing, and inventory valuation. Emphasis on the use of accounting data as an aid in managerial planning and control.

## **ACC 414 Auditing (3 Credits)**

Rigorous study of the examination of financial statements by independent auditors within the framework of generally accepted accounting principles using generally accepted auditing standards.

## **ACC 418 Governmental/Not-For-Profit Accounting (3 Credits)**

Theory and application of accounting within governmental and not-for-profit organizations including fund allocations.