

ACCOUNTING (ACC)

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.

Prerequisites: Take ACC-201. Take ACC-201.

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.

Prerequisites: Take ACC-202.

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.

Prerequisites: Take ACC-202.

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.

Prerequisites: Take ACC-301.

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.

Prerequisites: Take ACC-202.

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.

Prerequisites: Take ACC-315.

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.

Prerequisites: Take ACC-301. Take BUS-284.

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.

Prerequisites: Take ACC-411.

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.

Prerequisites: Take ACC-411.

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.

Prerequisites: Take ACC-202. Take BUS-284.

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.

Prerequisites: Take ACC-302. Take BUS-284.

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

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

Prerequisites: Take ACC-302.