

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 Honors 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 Introduction to 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 302H Honors 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 325 Introduction to Managerial Accounting (3 Credits)

Focuses on the uses of accounting information in , industry,government, and not-for-profit org., Topics concentrate on the underlying conceptual , framework of management accounting,, the role of accounting in management planning and, control, and the usefulness of accounting data for, evaluating the results of operations and in the , various decision making processes. , (Not available for credit for accounting majors).

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 361 Financial Statement Analysis (3 Credits)

Study of the methods and tools of analysis, and interpretation of financial statements., Emphasis on financial analysis techniques.

ACC 411 Intermediate Accounting III (3 Credits)

Continuation of ACC 302. Emphasis on the accounting literature and the concepts of accounting theory.

ACC 412 Advanced Accounting II (3 Credits)

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

ACC 413 Cost Accounting (3 Credits)

Study of cost accounting systems, product costing, and inventory valuation. Emphasis on the uses 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 non for profit organizations including fund allocations.

ACC 418H Honors Governmental & Not-For-Profit Accounting (3 Credits)

Theory and application of accounting within governmental and non for profit organizations including fund allocations.

ACC 420 Selected Topics in Accounting (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.