Accounting - ACCT

Courses

ACCT 2110/2113 PRINCIPLES OF FINANCIAL ACCOUNTING (3) LEC. 3. Basic accounting principles with focus on preparation and use of financial statements. Credit will not be given for both ACCT 2110 and ACCT 2810. Sophomore standing.


ACCT 2210 PRINCIPLES OF MANAGERIAL ACCOUNTING (3) LEC. 3. Pr. ACCT 2110 or ACCT 2117. Emphasis on cost accounting, budgeting, and decision making using managerial accounting information. Sophomore standing.


ACCT 2700/2703 BUSINESS LAW (3) LEC. 3. Introduction to contracts, sales, torts, ethics and the judicial system. Focus is on the business environment.

ACCT 2707 HONORS BUSINESS LAW (3) LEC. 3. Pr. Honors College. Introduction to contracts, sales, torts, ethics and the judicial system. Focus is on the business environment.

ACCT 2810 FUNDAMENTALS OF ACCOUNTING (3) LEC. 3. Principles of financial and managerial accounting. Not open to undergraduates majoring in Business. Credit will not be given for both ACCT 2110 and ACCT 2810.

ACCT 3110/3113 INTERMEDIATE ACCOUNTING I (3) LEC. 3. Pr. ACCT 2110 or ACCT 2117. Accounting principles and theory including accounting for current assets, liabilities, and investments. Junior standing applies to ACCT 3110. ACCT 3113 is limited to students accepted to online accounting program.

ACCT 3120/3123 INTERMEDIATE ACCOUNTING II (3) LEC. 3. Pr. ACCT 3110 or ACCT 3113. Grade of C or better. Continuation of ACCT 3110, with emphasis on fixed assets, capital structure, and cash flows. Junior standing applies to ACCT 3120. ACCT 3123 is limited to students accepted to online accounting program.

ACCT 3210/3213 COST ACCOUNTING (3) LEC. 3. Pr. ACCT 2110 or ACCT 2117. A study of how cost data for products, projects, or services are recorded, analyzed, and used for decision making. Junior standing applies to ACCT 3210. ACCT 3213 is limited to students accepted to online accounting program.

ACCT 3310/3313 BUSINESS PROCESSES AND INTERNAL CONTROLS (3) LEC. 3. Pr. P/C ACCT 3110 or P/C ACCT 3113. Developing knowledge of business processes, accounting for those business processes, and the internal controls surrounding such processes, both in a manual and computerized environment. Junior standing applies to ACCT 3310. ACCT 3313 is limited to students accepted to online accounting program.

ACCT 3510/3513 ACCOUNTING INFORMATION SYSTEMS (3) LEC. 3. Pr. ACCT 3110 or ACCT 3113. Students will learn to analyze data and solve accounting based problems using advanced spreadsheet techniques, database management systems and other analysis tools. Junior standing applies to ACCT 3510. ACCT 3513 is limited to students accepted to online accounting program.

ACCT 3810 PROFESSIONAL DEVELOPMENT IN ACCOUNTANCY (1) LEC. 1. SU. Pr. (ACCT 3110 or ACCT 3113) and BUSI 2010. Career planning and preparation for transition from university student to accounting professional.

ACCT 4140/4143 SPECIAL TOPICS IN ACCOUNTING (3) LEC. 3. Pr. ACCT 3120 or ACCT 3123. A study of current issues in accounting theory and practice. Topics include regulations and economic and technological developments. ACCT 4143 is limited to students accepted to online accounting program.

ACCT 4310/4313 AUDITING AND ASSURANCE SERVICES (3) LEC. 3. Pr. ACCT 3120 or ACCT 3123 and ACCT 3310 or ACCT 3313. Principles of auditing standards, ethics, controls, evidence, sampling, and audit reports. ACCT 4313 is limited to students accepted to online accounting program.

ACCT 4410/4413 INCOME TAX I (3) LEC. 3. Pr. ACCT 3110 or ACCT 3113. Principles of federal taxation as it applies to individuals and property transactions. ACCT 4413 is limited to students accepted to online accounting program.
ACCT 4900 DIRECTED STUDIES (1-3) IND. SU. Advanced individual research and study in accounting under the direction of a faculty member. Course may be repeated for a maximum of 6 credit hours.

ACCT 4920 ACCOUNTING INTERNSHIP (1-6) LEC. SU. Internship opportunity with an accounting firm, corporation, or governmental entity. Course may be repeated for a maximum of 6 credit hours.

ACCT 4967 HONORS SPECIAL PROBLEMS (1-3) IND. Pr. Honors College. Departmental approval. Course may be repeated for a maximum of 3 credit hours.

ACCT 4997 HONORS THESIS (1-3) IND. Pr. Honors College. Departmental approval. Course may be repeated for a maximum of 3 credit hours.

ACCT 5130/5133 ADVANCED ACCOUNTING TOPICS (3) LEC. 3. Pr. ACCT 3120 or ACCT 3123. Emphasis on advanced accounting topics including business combinations, foreign currency transactions, derivatives, and other advanced financial topics. ACCT 5133 is limited to students accepted to online accounting program.

ACCT 5310/5313 ADVANCED AUDITING AND ASSURANCE SERVICES (3) LEC. 3. Pr. ACCT 4310 or ACCT 4313. Advanced topics in auditing and assurance services. Departmental Approval. ACCT 5313 is limited to students accepted to online accounting program.

ACCT 5420/5423 INCOME TAX II (3) LEC. 3. Pr. ACCT 4410 or ACCT 4413. Tax accounting for individuals, partnerships, corporations, estates, and trusts. Extensive use of a tax-service program. ACCT 5423 is limited to students accepted to online accounting program.

ACCT 5610/5613 GOVERNMENTAL AND NOT-FOR-PROFIT ACCOUNTING (3) LEC. 3. Pr. ACCT 3120 or ACCT 3123. Accounting for governmental and not-for-profit entities. Focus on effective use of resources. ACCT 5613 is limited to students accepted to online accounting program.

ACCT 5700/5703 ADVANCED BUSINESS LAW (3) LEC. 3. Pr. ACCT 2700. Legal principles concerning secured transactions, bankruptcy, trusts and estates, partnership law, property, corporations, accountant's legal liability, and negotiable instruments. ACCT 5703 is limited to students accepted to online accounting program.

ACCT 6130/6136 ADVANCED ACCOUNTING TOPICS (3) LEC. 3. Pr. ACCT 3120 or ACCT 3123. Emphasis on advanced accounting topics including business combinations, foreign currency transactions, derivatives, and other advanced financial topics.

ACCT 6310/6316 ADVANCED AUDITING AND ASSURANCE SERVICES (3) LEC. 3. Pr. ACCT 4310 or ACCT 4313. Advanced topics in auditing and assurance services.

ACCT 6420/6426 INCOME TAX II (3) LEC. 3. Pr. ACCT 4410 or ACCT 4413. Tax accounting for individuals, partnerships, corporations, estates and trusts. Extensive use of a tax-service program.

ACCT 6610/6616 GOVERNMENTAL AND NOT-FOR-PROFIT ACCOUNTING (3) LEC. 3. Pr. ACCT 3120 or ACCT 3123. Accounting for governmental and not-for-profit entities. Focus on effective use of resources.

ACCT 6700/6706 ADVANCED BUSINESS LAW (3) LEC. 3. Pr. ACCT 2700. Legal principles concerning secured transactions, bankruptcy, trusts and estates, partnership law, property, corporations, accountant's legal liability, and negotiable instruments.

ACCT 7110/7116 RESEARCH IN ACCOUNTING (3) LEC. 3. Pr. ACCT 5130 or ACCT 5133 or ACCT 6130 or ACCT 6136. Departmental approval. An evaluation, critique, and application of financial accounting theory to current reporting problems using current research tools and resources.

ACCT 7120/7126 INTERNATIONAL ACCOUNTING (3) LEC. 3. Pr. ACCT 5130 or ACCT 5133 or ACCT 6130 or ACCT 6136. Departmental approval. Accounting issues unique to international business activity.

ACCT 7130/7136 FINANCIAL ANALYSIS & VALUATION (3) LEC. 3. Pr. ACCT 3120 or ACCT 3123. Financial analysis to support managerial, investor, and creditor decision-making, forecasting financial statements and earnings, and applying valuation models to accounting measurement and investment decisions.

ACCT 7210/7216 ACCOUNTING FOR DECISION MAKING AND CONTROL (3) LEC. 3. Pr. ACCT 3210 or ACCT 3213. Departmental approval. Relationship between management accounting and information systems and analysis of costs.

ACCT 7310/7316 RISK ANALYSIS AND CONTROL (3) LEC. 3. Pr. ACCT 4310 or ACCT 4313. Departmental approval. Analysis of strategic and business process risks and design of effective financial controls.
ACCT 7320/7326 FRAUD EXAMINATION (3) LEC. 3. Pr. ACCT 4310 or ACCT 4313. Learning how and why occupational fraud is committed and how fraudulent conduct is deterred, investigated, and resolved.

ACCT 7410/7416 FEDERAL TAX RESEARCH (3) LEC. 3. Pr. ACCT 5420 or ACCT 5423 or ACCT 6420 or ACCT 6426. Departmental approval. Sources of authority used in federal tax research and survey of tax policy issues.

ACCT 7420/7426 CORPORATE AND PARTNERSHIP TAXATION (3) LEC. 3. Pr. (ACCT 5420 or ACCT 5423) or (ACCT 6420 or ACCT 6426). Tax issues involving corporations and partnership.

ACCT 7430/7436 TAXES AND DECISION MAKING (3) LEC. 3. Pr. ACCT 5420 or ACCT 5423 or ACCT 6420 or ACCT 6426. Departmental approval. Emphasis on identifying, understanding, and evaluating tax planning opportunities.

ACCT 7510/7516 INTEGRATED ACCOUNTING APPLICATIONS (3) LEC. 3. Pr. ACCT 3510 or ACCT 3513. Departmental approval. Design and analysis of accounting information systems and relational databases.


ACCT 7710 GRADUATION REQUIREMENT (0) IND. Last spring semester of program, or departmental approval. Program residency required for graduation.

ACCT 7810/7816 CORPORATE GOVERNANCE & ACCOUNTING ETHICS (3) LEC. 3. Pr. ACCT 3120 or ACCT 3123. Analyzing the impact of corporate governance and accounting ethics on business transactions.

ACCT 7970/7976 ADVANCED SPECIAL TOPICS IN ACCOUNTING (3) LEC. 3. Departmental Approval. Industry issues in accounting.