

## ACC

## Accounting

### **ACC 201 FINANCIAL ACCOUNTING I. (3)**

This course is designed to provide an introduction to financial accounting from the users' perspectives. Its primary purposes are to promote understanding of financial accounting information for decision making purposes and to focus on financial accounting's role in communicating business results. Prereq: Successful completion of 27 semester credit hours.

### **ACC 202 MANAGERIAL USES OF ACCOUNTING INFORMATION. (3)**

An introduction to the use of accounting data within an organization to analyze and solve problems and to make planning and control decisions. Prereq: ACC 201 or BE 161 and BE 162.

### **ACC 211 FINANCIAL ACCOUNTING LAB. (1)**

A laboratory-based approach to introductory financial accounting applications, with the primary focus on the accounting cycle. The primary objective is to promote an understanding of how accounting information is identified, recorded, and processed for financial reporting. Prereq: ACC 201. Enrollment priority will be given to accounting and finance majors.

### **ACC 221 ACCOUNTING FUNDAMENTALS I. (2)**

Examines the basic principles/concepts which govern the recording/reporting of accounting data. Studies the language of accounting and the accounting cycle. Establishes a framework for understanding how data is transformed into the accounting statements and how these statements are used by decision makers. This course is specifically designed to help prepare prospective MBA students for the economics and business classes and will not satisfy ANY undergraduate degree requirement. Prereq: Acceptance into MBA program, other graduate program or consent of instructor.

### **ACC 222 ACCOUNTING FUNDAMENTALS II. (2)**

Examines the preparation and use of accounting information for management decision making. Provides an understanding of various traditional and contemporary management accounting techniques used to combine and analyze data within a company. This course is specifically designed to help prepare prospective MBA students for the economics and business classes and will not satisfy ANY undergraduate degree requirement. Prereq: Acceptance into MBA program, other graduate program or consent of instructor.

### **ACC 300 FINANCIAL ACCOUNTING II. (3)**

This course is designed for non-accounting majors to provide expanded study of the impact of relevant financial accounting issues on the users of financial reporting. Topics may include financial statements; income recognition; cash and receivables; inventories; operational assets; investments; intangible assets; current liabilities; long-term liabilities emphasizing leases, pensions, postretirement benefits, and bonds; financial instruments; accounting for income taxes; and owner's equity. Not open to Accounting majors. Prereq: ACC 201 and ACC 202.

### **ACC 301 INTERMEDIATE ACCOUNTING I. (3)**

This course is the first of a two-course financial accounting series, providing in-depth study of the accounting cycle, conceptual framework of financial accounting, valuation of balance sheet accounts, recognition of revenues, matching of expenses, and the reporting of the financial condition, operating results, and cash flows of an entity. Prereq: A grade of C or better in ACC 201 and ACC 202 or consent of the Director of the School of Accountancy.

### **ACC 302 INTERMEDIATE ACCOUNTING II. (3)**

This course is the second of a two-course financial accounting series, providing an in-depth study of the accounting cycle, conceptual framework of financial accounting, valuation of balance sheet accounts, recognition of revenues, matching of expenses, and the reporting of the financial condition, operating results, and cash flows of an entity. Prereq: ACC 301 or consent of the Director of the School of Accountancy.

### **ACC 324 ACCOUNTING INFORMATION SYSTEMS. (3)**

This course focuses on two major components of accounting information systems: conceptual models and physical implementation. Accounting systems are studied from an accounting cycles perspective, emphasizing the nature and relevance of accounting internal controls and the relationship of accounting systems to the functional areas of accounting. Using contemporary information technology, students analyze, design, and implement accounting systems along with relevant internal control structures. Prereq: A grade of C or better in ACC 201 and ACC 202 or consent of the Director of the School of Accountancy.

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**ACC 395 INDIVIDUAL WORK IN ACCOUNTING. (1-6)**

Students confer individually with the instructor. Written paper usually expected and filed in chairperson's office. May be repeated to a maximum of six credits. Prereq: GPA of 3.0 in major, approval of instructor and chairperson.

**ACC 399 INTERNSHIP IN ACCOUNTING. (1)**

A course designed for undergraduate accounting students who, through the Accounting Internship Director, have secured full-time, salaried, career-related positions under the supervision of a sponsoring employer. Enrollment in the course constitutes full-time status. Course may be taken on a pass-fail basis only and for no more than two consecutive semesters, repeated to a maximum of three credits. Prereq: Junior standing in accounting and approval of the Accounting Internship Director.

**ACC 403 AUDITING. (3)**

This course examines the attest function in accounting. Emphasis is placed on audit standards and objectives, including the evaluation of internal control structures for the purpose of determining relevant auditing procedures. Prereq: ACC 301 and ACC 324 or consent of the Director of the School of Accountancy.

**ACC 407 CONCEPTS OF INCOME TAXATION. (3)**

A study of the federal income tax structure with emphasis upon the conceptual foundations of taxation relating to the three types of taxpayers: businesses, individuals, and estates and trusts. Prereq: Junior standing and ACC 202 or consent of the Director of the School of Accountancy.

**ACC 410 NOT-FOR-PROFIT AND GOVERNMENTAL ACCOUNTING. (3)**

This course examines accounting topics specific to not-for-profit entities and various governmental units. Emphasis is placed on the recording of usual transactions, form and content of reports, and analysis of external reports. Prereq: ACC 302 or consent of the Director of the School of Accountancy.

**ACC 418 COST MANAGEMENT. (3)**

Traditional and contemporary concepts and techniques that provide accounting information for management decision making at both strategic and operational levels. Topics include the costing of products and services; project and activity analysis; planning and control methods; and performance measurement. Prereq: ACC 301 or consent of the Director of the School of Accountancy.

**ACC 507 ADVANCED TOPICS IN TAXATION. (3)**

A study of advanced topics in taxation, including corporate taxation, accounting for income taxes, and international tax. Prereq: ACC 302 and ACC 407 or consent of the Director of the School of Accountancy.

**ACC 508 CONTROLLERSHIP. (3)**

A comprehensive study of the controller's objectives, responsibilities, functions, organizational roles, etc. Prereq: ACC 418.

**ACC 516 ADVANCED TOPICS IN FINANCIAL REPORTING. (3)**

A comprehensive study of financial accounting and reporting issues involving business combinations, partnerships, foreign currency transactions, not-for-profit accounting and other current accounting issues. Prereq: ACC 302 or consent of the Director of the School of Accountancy.

**ACC 555 FORENSIC ACCOUNTING AND FRAUD EXAMINATION. (3)**

This course will cover the principles and methodology of fraud detection and deterrence. The course includes such topics as skimming, cash larceny, check tampering, register disbursement schemes, billing schemes, payroll and expense reimbursement schemes, non-cash misappropriations, corruption, fraudulent financial statements, and interviewing witnesses. Prereq: ACC 301 or consent of the Director of the School of Accountancy.

**ACC 590 SPECIAL TOPICS IN ACCOUNTING: (Subtitle required). (3)**

Readings, projects, lectures and/or discussion to illuminate current topics of special interest or concern in accounting. May be repeated to a maximum of twelve credits. May not be repeated under the same title. Prereq: Consent of instructor.

**ACC 601 RESEARCH IN ACCOUNTING THEORY. (3)**

Critical examination of accounting concepts and standards. Study of current problems and contemporary developments reflected in accounting literature and reports. Prereq: Admission to MSACC program, or consent of the Director of Graduate Studies.

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**ACC 603 ATTEST FUNCTION. (3)**

A critical examination of contemporary professional attestation theory and practice including a comprehensive review of AICPA audit case studies, statements on audit procedure, and their application in simulated business situations. Prereq: ACC 403 and admission to MSACC program, or consent of the Director of Graduate Studies.

**ACC 605 INTERNAL AUDITING. (3)**

This course provides students an understanding of the internal audit profession and the internal audit process. Topics that will be included in this course are: the professional practices framework for internal auditing, organizational governance, risk and control issues, and experience in conducting internal audit engagements. It provides the basic preparation for students to take positions in auditing, compliance, risk management and process improvement. Prereq: Graduate standing.

**ACC 610 NOT-FOR-PROFIT AND REGULATORY ACCOUNTING. (3)**

A study of the contemporary issues in the area of not-for-profit and regulatory accounting. Prereq: ACC 410G or consent of instructor.

**ACC 617 SELECTED TOPICS IN TAXATION. (3)**

A study of selected topics in taxation, including partnership taxation, tax research, and other tax topics. Prereq: ACC 507 and admission to MSACC program, or consent of the Director of Graduate Studies.

**ACC 619 INDEPENDENT STUDY IN ACCOUNTING. (1-3)**

Designed for students undertaking special studies to be conducted in regular consultation with the instructor. Prereq: Consent of instructor.

**ACC 621 UNDERSTANDING FINANCIAL STATEMENTS. (3)**

Financial statements communicate information about a business and its operations. Students will gain an understanding of the information being communicated (or not communicated) by the business entity. Emphasis is on the uses of information, rather than its preparation. Prereq: Admission to MSACC program or consent of DGS.

**ACC 624 ENTERPRISE INFORMATION AND CONTROL SYSTEMS. (3)**

The course simultaneously examines two issues related to enterprise information systems development: 1) methodologies for designing and implementing information systems, and 2) assessment of enterprise risk and internal control systems. Case analyses and “real world” projects are used to accomplish the course objectives. Current computer technologies, including relational database systems and internet data processing, are integrated into the course content. Prereq: ACC 324, ACC 403 and admission to MSACC program, or consent of the Director of Graduate Studies.

**ACC 628 FINANCIAL/MANAGERIAL ACCOUNTING. (3)**

A study of the application of accounting information and services in the recognition or solution of management problems in business. Prereq: Graduate standing in the MBA program, ACC 201 and ACC 202, or its equivalent. Course credit will not be given to students in the MSACC program.

**ACC 637 TAXATION OF FLOW-THROUGH ENTITIES. (3)**

A detailed study of the income taxation of flow-through entities, including Partnerships, S corporations, and limited liability companies. Prereq: ACC 507 and admission to MSACC program, or consent of the Director of Graduate Studies.

**ACC 647 MULTIJURISDICTIONAL TAXATION. (3)**

A study of the taxation of taxpayers located in two or more tax jurisdictions. The course involves two major categories, international taxation and state and local taxation. Prereq: ACC 507 and admission to MSACC program, or consent of the Director of Graduate Studies.

**ACC 700 TOPICAL SEMINAR IN ACCOUNTING RESEARCH (Subtitle required). (1-3)**

An advanced seminar on selected topics such as cross-disciplinary research on behavioral decision-making, research using archival data, and analytical models in accounting. May be repeated to a maximum of eighteen credits. Prereq: Doctoral student status in business administration.

**ACC 790 DOCTORAL COLLOQUIUM – ACCOUNTANCY. (1-2)**

This course provides professional socialization for Ph.D. students in accountancy. Topics include research, teaching, and service, transition, preparation for a career as a professor, and special research topics, including lectures by noted scholars.

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**ACC 795 INDEPENDENT STUDY IN ACCOUNTING.**

**(1-6)**

Designed for students undertaking special studies to be conducted in regular consultation with instructor. May be repeated to a total of 12 credit hours. Prereq: Consent of instructor.