

# ACCOUNTANCY (ACC)

<b>ACC 510 Survey of Accounting</b>	<b>3 Credit hours</b>	
A survey of financial and managerial accounting principles and procedures that supports external financial reporting and management decision making for business entities.		
<b>Grade Mode:</b> Normal Grading Mode		
<b>ACC 512 Govt NFP Accounting</b>	<b>3 Credit hours</b>	
Accounting, reporting, and analysis of both governmental entities and not-for-profit entities will be examined with the focus on the preparation and use of the information for decision makers.		
<b>Grade Mode:</b> Normal Grading Mode		
<b>ACC 544 Consulting for CPAs</b>	<b>3 Credit hours</b>	
To acclimate students to the consulting work environment; emphasis on collecting relevant information to provide comprehensive solutions. To provide concrete examples of this process. The course will focus on estate tax calculations and planning; retirement and investment planning.		
<b>Grade Mode:</b> Normal Grading Mode		
<b>ACC 580 Special Topics</b>	<b>1-4 Credit hours</b>	
<b>Grade Mode:</b> Normal Grading Mode		
<b>ACC 581 Special Topics</b>	<b>1-4 Credit hours</b>	
<b>Grade Mode:</b> Normal Grading Mode		
<b>ACC 582 Special Topics</b>	<b>1-4 Credit hours</b>	
<b>Grade Mode:</b> Normal Grading Mode		
<b>ACC 612 Account Function Business</b>	<b>3 Credit hours</b>	
The meaning, uses, and limitations of the historical and projected quantitative data produced by the accounting process. Emphasis is given to the utilization of accounting information: (1) by marketing, production, and financial executives in planning and controlling business operations and (2) by investors, creditors, governmental agencies, and other external groups having an interest in the operating results and financial position of business firms.		
<b>Pre-req:</b> ACC 510 or ACCT 501G.		
<b>Grade Mode:</b> Normal Grading Mode		
<b>ACC 613 Profit Planning &amp; Control</b>	<b>3 Credit hours</b>	
Determination, analysis, and reporting of data for planning and controlling operations. Includes flexible budgets, standard costs, and systems of determining historical costs.		
<b>Pre-req:</b> ACC 510.		
<b>Grade Mode:</b> Normal Grading Mode		
<b>ACC 614 Theory of Accounting</b>	<b>3 Credit hours</b>	
History and development of accounting principles; intensive study of theoretical problems related to determination of income and presentation of financial conditions.		
<b>Pre-req:</b> ACC 510 or ACC 501G.		
<b>Grade Mode:</b> Normal Grading Mode		
<b>ACC 615 Audit Theory &amp; Practice</b>	<b>3 Credit hours</b>	
Legal and social responsibilities of the auditor. Verification of financial statements by independent public accountants and internal auditors.		
<b>Pre-req:</b> ACC 510 or ACCT 501G.		
<b>Grade Mode:</b> Normal Grading Mode		
<b>ACC 616 Adv Income Tax Procedure</b>	<b>3 Credit hours</b>	
A study of selected topics in the Internal Revenue code and Regulations with emphasis on tax accounting and research.		
<b>Pre-req:</b> ACC 510 or ACCT 501G.		
<b>Grade Mode:</b> Normal Grading Mode		
<b>ACC 617 Advanced Controllershship</b>	<b>3 Credit hours</b>	
Functions of the modern corporate controller. Topics and problems demonstrating the integrative nature of the controller's role are investigative. The use of the computer is integrated into the course.		
<b>Pre-req:</b> ACC 613.		
<b>Grade Mode:</b> Normal Grading Mode		
<b>ACC 618 Accounting Research</b>	<b>3 Credit hours</b>	
Examination and evaluation of current theories, issues, and problems relating to accounting. Primary emphasis on accounting theory and research.		
<b>Pre-req:</b> ACC 510.		
<b>Grade Mode:</b> Normal Grading Mode		
<b>ACC 620 Analytic Modeling Acct</b>	<b>3 Credit hours</b>	
Students will learn how to build accounting analytic models and analyze accounting data to increase profitability, reduce costs, and improve operational costs.		
<b>Grade Mode:</b> Normal Grading Mode		
<b>ACC 632 Auditing AIS</b>	<b>3 Credit hours</b>	
An overview of accounting information systems auditing, controls, and governance. Uses both lecture and case analyses to learn about controls and identify their strengths and weaknesses.		
<b>Grade Mode:</b> Normal Grading Mode		
<b>ACC 640 Forensic ACC Civil Litigation</b>	<b>3 Credit hours</b>	
This course involves the examination of various services provided by financial experts during the litigation process and the financial theory and methodology behind analytic and damage issues in civil litigation.		
<b>Pre-req:</b> ACC 613.		
<b>Grade Mode:</b> Normal Grading Mode		
<b>ACC 648 Tax Research</b>	<b>3 Credit hours</b>	
Examines the primary and secondary sources of income tax law. Assignments will address using paper and electronic research tools to locate, understand and interpret primary and secondary source materials.		
<b>Grade Mode:</b> Normal Grading Mode		
<b>ACC 650 Special Topics</b>	<b>1-3 Credit hours</b>	
<b>Pre-req:</b> ACC 510 or ACCT 501G.		
<b>Grade Mode:</b> Normal Grading Mode		
<b>ACC 651 Special Topics</b>	<b>1-3 Credit hours</b>	
<b>Grade Mode:</b> Normal Grading Mode		
<b>ACC 660 Independent Study</b>	<b>1-4 Credit hours</b>	
Independent study of a specific nature under the supervision of a faculty member with graduate status. Hours determined by the magnitude of the project. (PR: Permission of the division head and full M.B.A. admissions or permission of GSM academic advisor)		
<b>Pre-req:</b> ACC 510.		
<b>Grade Mode:</b> Normal Grading Mode		
<b>ACC 681 Thesis</b>	<b>1-6 Credit hours</b>	
(Permission of the division head and full M.B.A. admission)		
<b>Pre-req:</b> ACC 510 or ACCT 501G.		
<b>Grade Mode:</b> Normal Grading Mode		

**ACC 698 Ethics in Accounting** **3 Credit hours**

This course examines ethical issues facing professional accountants. Professional codes of conduct and corporate governance mechanisms will be applied to manage ethical situations.

**Grade Mode:** Normal Grading Mode

**ACC 699 Bus Policy & Strategy** **3 Credit hours**

Study of administrative decision making under conditions of uncertainty. Policy construction at the top administrative level with emphasis on strategy with consideration of major functions of the business organization.

**Pre-req:** ACC 510 or ACCT 501G.

**Grade Mode:** Normal Grading Mode