

# ACCOUNTANCY (ACC)

 - General Education Course

## ACC 198 Accounting Professionalism 1 Credit hour

Introduction to the accounting profession, career options, professional responsibilities, and codes of conduct. Professionalism, networking, interviewing, job search, and technical writing skills are developed.

**Pre-req:** ACC 215 with a minimum grade of C.

**Grade Mode:** Normal Grading Mode

## ACC 215 Intro Financial Accounting(CT) 3 Credit hours

Introduction to financial accounting principles and procedures, including transaction analysis, journalizing, financial statement preparation, business formations, internal control, and financial statement analysis. This course meets Core 1/Critical Thinking requirement.

**Attributes:** Critical Thinking

**Grade Mode:** Normal Grading Mode

## ACC 216 Intro Managerial Accounting 3 Credit hours

Introduction to managerial accounting for use in managerial control and decision making. the course explores cost application methods, budgeting, profitability analysis, and decision-making models.

**Pre-req:** ACC 215 with a minimum grade of D.

**Grade Mode:** Normal Grading Mode

## ACC 280 Special Topics 1-4 Credit hours

**Grade Mode:** Normal Grading Mode

## ACC 310 Acct for Entrepreneurs 3 Credit hours

Principles, concepts and problems of accounting relevant to decision making for entrepreneurs including: pro forma financial statements, cash flow, securing financing and cost structures. NOT OPEN TO STUDENTS IN THE LEWIS COLLEGE OF BUSINESS

**Grade Mode:** Normal Grading Mode

## ACC 311 Intermediate Accounting I 3 Credit hours

Study of U.S. and International accounting standards related primarily to assets and financial statement preparation. Accounting standards research and application of Excel are integrated throughout the course.

**Pre-req:** ACC 215 with a minimum grade of C and ACC 216 with a minimum grade of C.

**Grade Mode:** Normal Grading Mode

## ACC 312 Intermediate Accounting II 3 Credit hours

Study of U.S. and International accounting standards related primarily to liabilities and revenue recognition. Accounting standards research and application of Excel are integrated throughout the course.

**Pre-req:** ACC 198 with a minimum grade of D and ACC 311 with a minimum grade of C and MIS 200 with a minimum grade of D.

**Grade Mode:** Normal Grading Mode

## ACC 318 Cost Accounting I 3 Credit hours

A study of fundamental cost accounting concepts and objectives including project cost accumulation, cost-volume-profit analysis, direct costing, budget techniques, standard costing, and differential cost analysis.

**Pre-req:** ACC 215 with a minimum grade of C and ACC 216 with a minimum grade of C and (MGT 218 with a minimum grade of D or MGT 318 with a minimum grade of D or MTH 225 with a minimum grade of D or STA 225 with a minimum grade of D or IST 130 with a minimum grade of D or EDF 417 with a minimum grade of D or PSY 223 with a minimum grade of D or SOC 345 with a minimum grade of D).

**Grade Mode:** Normal Grading Mode

## ACC 341 Acc Information Systems 3 Credit hours

Introduction to accounting systems. Emphasis on concepts of analysis, design, and implementation of accounting systems with attention on internal and audit trail.

**Pre-req:** ACC 198 with a minimum grade of D and ACC 311 with a minimum grade of C.

**Grade Mode:** Normal Grading Mode

## ACC 348 Federal Taxation 3 Credit hours

Problems and procedures of income tax accounting.

**Pre-req:** ACC 215 with a minimum grade of C.

**Grade Mode:** Normal Grading Mode

## ACC 364 Forensic & Investigative Acct 3 Credit hours

This course introduces students to forensic accounting focusing on criminal litigation and investigations of fraud.

**Pre-req:** ACC 311 with a minimum grade of C.

**Grade Mode:** Normal Grading Mode

## ACC 412 Governmental Accounting 3 Credit hours

A study of the use of accounting information in the financial management of governmental and non-profit entities.

**Pre-req:** ACC 311 with a minimum grade of C.

**Grade Mode:** Normal Grading Mode

## ACC 414 Adv Accounting Problems 3 Credit hours

Selected problems in advanced accounting principles and procedures.

**Pre-req:** ACC 312 with a minimum grade of C.

**Grade Mode:** Normal Grading Mode

## ACC 418 Managerial Accounting 3 Credit hours

The managerial approach to budgetary control.

**Pre-req:** ACC 318 with a minimum grade of C.

**Grade Mode:** Normal Grading Mode

## ACC 429 Auditing I 3 Credit hours

A study of the theory and procedures of auditing and the legal and social responsibilities of the auditor.

**Pre-req:** ACC 312 with a minimum grade of C and ACC 341 with a minimum grade of C and (MGT 218 with a minimum grade of D or MGT 318 with a minimum grade of D or MTH 225 with a minimum grade of D or STA 225 with a minimum grade of D or MTH 210 with a minimum grade of D or IST 130 with a minimum grade of D or SOC 345 with a minimum grade of D or PSY 223 with a minimum grade of D or EDF 417 with a minimum grade of D).

**Grade Mode:** Normal Grading Mode

**ACC 435 Internal Auditing 3 Credit hours**

This course discusses the applicable current internal auditing theory and procedures, including a review of corporate governance and risk assessment.

**Pre-req:** ACC 341 with a minimum grade of C.

**Grade Mode:** Normal Grading Mode

**ACC 440 Accounting Analytics 3 Credit hours**

This course studies the impact of data analytics on accounting and auditing and explores when and how various analytical procedures and tools can be used to address business questions.

**Pre-req:** ACC 311 with a minimum grade of C.

**Grade Mode:** Normal Grading Mode

**ACC 448 Federal Income Tax II 3 Credit hours**

Advanced course in taxation with emphasis on corporations, partnerships, estates, trusts, gifts, valuation and liquidity problems, and tax administration and practice.

**Pre-req:** ACC 348 with a minimum grade of C and ACC 311 with a minimum grade of C.

**Grade Mode:** Normal Grading Mode

**ACC 480 Special Topics 1-4 Credit hours**

Study of an advanced topic not normally covered in other courses.

Accounting majors only, with permission of Department Chair.

**Grade Mode:** Normal Grading Mode

**ACC 485 Independent Study 1-4 Credit hours**

**Grade Mode:** Normal Grading Mode

**ACC 490 Internship 3-12 Credit hours**

A supervised internship in which the student works for a business firm/agency to gain practical experience in the student's major.

The program of work and study will be defined in advance and the student's performance will be evaluated.

**Grade Mode:** Credit/No Credit Grade Only

**ACC 499  Professional and Ethics Sem 3 Credit hours**

Designed to increase the student's awareness of the accounting environment, emphasizing ethics. Communication skills are improved through impromptu speaking, written reports, group projects and formal presentations. Capstone Course.

**Pre-req:** ACC 318 with a minimum grade of C and ACC 429 (may be taken concurrently) with a minimum grade of D and ACC 440 (may be taken concurrently) with a minimum grade of D and ACC 448 (may be taken concurrently) with a minimum grade of D.

**Concurrent PR:** ACC 429 and ACC 440 and ACC 448

**Attributes:** Capstone Course

**Grade Mode:** Normal Grading Mode