

DEPARTMENT OF ACCOUNTANCY AND LEGAL ENVIRONMENT

Contacts: Dr. Avinandan Mukherjee, Dean; Dr. Jeffrey Archambault, Associate Dean for Academic Programs; Dr. Nancy Lankton, Associate Dean for Accreditation and Strategic Initiatives

Website: <http://www.marshall.edu/cob> (<http://www.marshall.edu/cob/>)

Programs

- Accounting, B.B.A. (<http://catalog.marshall.edu/undergraduate/programs-az/business/accountancy-legal-environment/accounting-bba/>)
- Accounting, Minor (<http://catalog.marshall.edu/undergraduate/programs-az/business/accountancy-legal-environment/accounting-minor/>)
- Legal Environment, Minor (<http://catalog.marshall.edu/undergraduate/programs-az/business/accountancy-legal-environment/legal-environment-minor/>)

Courses

 - General Education Course

Accountancy

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.

Grade Mode: Normal Grading Mode

ACC 215 Accounting Principles (CT) 3 Credit hours

Introduction to principles and procedures of double-entry accounting records and reports. This course meets a Core 1/Critical Thinking requirement.

Attributes: Critical Thinking

Grade Mode: Normal Grading Mode

ACC 216 Principles of Accounting 3 Credit hours

Using accounting information to assist in managerial control and decision making.

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 281 Special Topics 1-4 Credit hours

Grade Mode: Normal Grading Mode

ACC 310 Acct for Entrepreneurs 3 Credit hours

Principles, concepts and problems or 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 358 Manage Acc Hlth Care Mgt 3 Credit hours

A study of financial planning and control and discharge of financial management accountabilities in the Health Care Administration sector through problem solving and related functions of Accounting.

Pre-req: ACC 216.

Grade Mode: Normal Grading Mode

ACC 360 Total Quality for Acctng 3 Credit hours

A consideration of the accounting principles underlying Total Quality. Philosophies, tools and accounting techniques for achieving Total Quality will be covered.

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 365 Con Reg & Audit ISO-9000**3 Credit hours**

Learn to implement, document and audit a quality system for ISO-9000 standards and obtain certification recognized in nearly 90 countries.

Pre-req: ACC 360.**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 430 Audit Theory & Research****3 Credit hours**

A critical examination of contemporary professional attestation theory and practice including a comprehensive review of AICPA statements on audit procedures.

Pre-req: ACC 429.**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 451  Accounting Theory****3 Credit hours**

An examination of accounting concepts, standards, rates, conventions, principles and practices with primary emphasis on the study of authoritative pronouncements comprising generally accepted accounting principles.

Pre-req: ACC 414.**Attributes:** Capstone Course**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 Chairman.

Grade Mode: Normal Grading Mode**ACC 481 Special Topics****1-4 Credit hours**

Study of an advanced topic not normally covered in other courses. Accounting majors only, with permission of Department Chairman.

Grade Mode: Normal Grading Mode**ACC 482 Special Topics****1-4 Credit hours**

Study of an advanced topic not normally covered in other courses. Accounting majors only, with permission of Department Chairman.

Grade Mode: Normal Grading Mode**ACC 485 Independent Study****1-4 Credit hours****Grade Mode:** Normal Grading Mode**ACC 486 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 312 with a minimum grade of C and ACC 318 with a minimum grade of C) and (ACC 414 (may be taken concurrently) with a minimum grade of D and ACC 429 (may be taken concurrently) with a minimum grade of D).

Concurrent PR: ACC 414 and ACC 429**Attributes:** Capstone Course**Grade Mode:** Normal Grading Mode**Legal Environment****LE 207 Legal Environ of Business****3 Credit hours**

Law and the judicial system. The relationship of law, gov- ernment, ethics and the consumer of business enterprise. The study of contracts, torts, government regulation of bus- iness, environmental and consumer protection.

Grade Mode: Normal Grading Mode**LE 308 Commercial Law****3 Credit hours**

A continuation of Accounting 207. Emphasizes in-depth case study of the law of commercial paper, business organizations security, and real and personal property.

Pre-req: LE 207 with a minimum grade of D.**Grade Mode:** Normal Grading Mode

LE 351 Legal Aspts Hlth Care Org 3 Credit hours

A survey of basic legal problems facing a hospital administrator. The study of also includes constitutional and administrative law issues dealing with medicaid and medicare and regional planning.

Pre-req: ACC 207 or FIN 207 or FIN 307 or LE 207.

Grade Mode: Normal Grading Mode

LE 366 Entrep Law & Ethics 3 Credit hours

Students will examine the basic legal and ethical issues involving the creation, maintenance, and expansion of small businesses.

Grade Mode: Normal Grading Mode

LE 380 Tourism and Hospitality Law 3 Credit hours

A review of the statutes and regulations as related to the hospitality, entertainment, and tourism industries including hotel/guest relationships, franchise agreements, and commercial law.

Grade Mode: Normal Grading Mode

LE 691 Gov Bus Relationships 3 Credit hours

Preparing business executives for dealing with problems of the firm in its relationships with government. Applies case analysis to the board categories of antitrust, trade regulation, and agency regulation.

Grade Mode: Normal Grading Mode