

ACCT 210

**Financial Accounting**

3 Credit Hours

*Pre/Corequisite:* P (RQ) MATH-135

Financial accounting is an introduction to accounting principles and concepts, measurement of business income, and determination of financial positions. Emphasis is on the theory and practice of accounting cycles leading to the preparation of financial statements.

ACCT 211

**Managerial Accounting**

3 Credit Hours

*Pre/Corequisite:* P (RQ) ACCT-210

Managerial accounting is the field of accounting aimed at providing managers with financial information to help them make decisions and maintain effective control of their organizations. This course introduces the student to the internal accounting for business managers.

ACCT 220

**Business Law I**

3 Credit Hours

Business Law is the study of the fundamental concepts, principles and rules of laws that apply to business transactions. Primary attention is given to contract law and the Uniform Commercial Code as it relates to sales and commercial paper. The law governing agency will be covered. In addition, two or more of the following areas will be included in course coverage: Bankruptcy, Securities Regulation, Secured Transactions or Accountants' Legal Liability.

ACCT 301

**Intermediate Accounting I**

3 Credit Hours

*Pre/Corequisite:* P (RQ) ACCT-211

Intermediate Accounting I provides an in-depth study of the conceptual framework of accounting as it relates to recording, reporting, and disclosing financial information on the Balance Sheet, Income Statement, and Cash Flow Statement. Emphasis is placed on the accounting procedures for measuring, recording, and reporting Assets. Recent developments in accounting standards and practice are also covered.

ACCT 302

**Intermediate Accounting II**

3 Credit Hours

*Pre/Corequisite:* P (RQ) ACCT-301

A continuation of the in-depth study of financial accounting with a concentration on the liabilities and stockholder's equity accounts of the Balance Sheet. Other topics include financial statement analysis, error analysis, and accounting for income taxes, retirement benefits, and leases.

ACCT 312

**Introduction to Taxation**

3 Credit Hours

*Pre/Corequisite:* P (RQ) ACCT-211

Introduction to the theory of federal income tax law as it applies to individuals, including income recognition and expense

deduction rules, property transactions, and tax credits.

Students seeking credit must participate in a community service tax preparation service approved by the instructor, which requires at least 16 hours off-campus service during the student's concurrent or subsequent semester.

ACCT 321

**Cost Accounting**

3 Credit Hours

*Pre/Corequisite:* P (RQ) ACCT-211 BANA-250 or BANA 251

This course examines the concepts and procedures underlying the development of a cost accounting system for managerial decisions, control, and performance reporting.

ACCT 331

**Accounting Information Systems**

3 Credit Hours

*Pre/Corequisite:* P (RQ) ACCT-211

This course is a study of the concepts, nature, and objectives of accounting information systems. AIS integrates the students' knowledge of accounting with computer technology, management concerns, and quantitative reasoning. Students will be introduced to Sage50 (Peachtree) Accounting Software.

ACCT 341

**Auditing**

3 Credit Hours

*Pre/Corequisite:* P (RQ) ACCT-302

Auditing allows students to gain an understanding and familiarization of financial statement auditing and other value-added assurance and attestation services. Topics covered include: auditing theory and legal and ethical issues related to auditing, creating an auditing plan, analyzing audit risk, studying and assessing internal control, performing statistical samplings, and gathering audit evidence and preparing audit reports. Current issues in auditing will also be discussed.

ACCT 351

**Advanced Accounting Issues**

3 Credit Hours

*Pre/Corequisite:* P (RQ) ACCT-302

Advanced Accounting is the study of the concepts, nature objectives and reporting issues related to not-for-profit/governmental organizations and partnerships. Foreign currency transactions will be addressed. The equity method will be expanded to include consolidation theory and practices.

ACCT 362

**Advanced Taxation**

3 Credit Hours

*Pre/Corequisite:* P (RQ) ACCT-312

Advanced taxation provides students with a review of tax theory, introduction to tax research and planning as it relates to federal and multi-state income taxation for corporations and S-corporations and their shareholders. Tax issues related to partnerships/partners and trust/beneficiaries are also covered. Student research of tax issues, including court cases and IRS pronouncements is included.

ACCT 371

**Governmental, Non-Profit, and Current Issues in Accounting**

3 Credit Hours

*Pre/Corequisite:* P (RQ) ACCT-302

Financial accounting, transaction analysis, and recording within the context of governmental and non-profit accounting frameworks. These include general non-profits, educational institutions, and private health organizations. Other selected current issues in accounting are addressed, including accounting research, and SEC reporting.

ACCT 399

**Special Topics in Accounting**

3 Credit Hours

*Pre/Corequisite:* C (RQ) ACCT-301

Course content will be adapted to meet student and faculty needs. Specific titles, prerequisites and content will vary. Course is repeatable with approval based on content of course.