

# ACCOUNTING (ACCT)

---

## ACCT 210 - PRINCIPLES OF ACCOUNTING I

Formerly Acct 101. Accounting process and use of accounting information in business decisions. Topics include accounting equation, data accumulation, accounting cycle, financial reports, and basic accounting principles.

Credits: 3

Prerequisites: MATH 116 or MATH 121

Course Notes: Req'd prereq or qualification into MATH 121., Internet required.

## ACCT 211 - PRINCIPLES OF ACCOUNTING II

Formerly Acct 102. Accumulation and use of accounting information by management in planning and controlling business activities. Topics include cost accounting, cost-volume-profit relationships, and budgets.

Credits: 3

Prerequisites: ACCT 210 and (MATH 116 or MATH 121)

Course Notes: or qualification into MATH 121. Internet required.

## ACCT 304 - INTERMEDIATE ACCOUNTING I

Generally accepted accounting principles; conceptual framework underlying financial accounting, measurement and recognition of assets, and measurement and recognition of liabilities.

Credits: 3

Prerequisites: ACCT 211 and (MATH 116 or MATH 121) and ACCT 210

Course Notes: or qualification into MATH 121. Internet required.

## ACCT 305 - INTERMEDIATE ACCOUNTING II

Continuation of Acct 304. Stockholders' equity, income measurement theory, and preparation and analysis of financial statements.

Credits: 3

Prerequisites: ACCT 304 and (MATH 116 or MATH 121)

Course Notes: or qualification into MATH 121

## ACCT 306 - GOVERNMENTAL ACCOUNTING

Accounting and financial reporting principles of governmental and not-for-profit organizations. Fund accounting principles, budgetary accounting, and financial reporting practices.

Credits: 3

Prerequisites: ACCT 211 and MATH 116 or MATH 121

Course Notes: or qualification into MATH 121

## ACCT 307 - INCOME TAX LAW AND PROCEDURE

Income tax fundamentals and taxation of individuals. Gross income, exclusions, deductions, exemptions, credits, and transactions in property.

Credits: 3

Prerequisites: ACCT 210 and ACCT 211 and (MATH 116 or MATH 121)

Course Notes: or qualification into MATH 121

## ACCT 313 - COST & MANAGERIAL ACCOUNTING

Accumulation and analysis of accounting information for management decisions. Job order and process cost accumulation; master budgets and responsibility accounting; flexible budgets, standards, and variance analysis; relevant costs for decision making: joint costs and cost allocation.

Credits: 3

Prerequisites: ACCT 210 and ACCT 211 and (MATH 116 or MATH 121)

## ACCT 320 - ADVANCED ACCOUNTING

Accounting theory for partnerships and fiduciaries; advanced corporate concepts. Investments, business combinations, branches, consolidated financial statements, corporate reorganizations, installment sales, and consignments.

Credits: 3

Prerequisites: ACCT 305

## ACCT 330 - PRINCIPLES OF AUDITING

Principles, practices, and procedures employed in examination of financial statements. Professional ethics, auditors' legal responsibility, generally accepted auditing standards, audit procedures, and reports on financial statements.

Credits: 3

Prerequisites: ACCT 304 and ACCT 305 (may be taken concurrently)

## ACCT 337 - INTERNATIONAL ACCOUNTING

International standards for accounting, financial statement presentation, and auditing. Accounting for importers, exporters, and multinational corporations. Foreign exchange rates and markets, controlled economy accounting, social responsibility reporting, political bribery, political risk, inflation accounting, and international taxation.

Credits: 3

Prerequisites: ACCT 305

## ACCT 352 - FINANCIAL STATEMENT ANALYSIS

Use of financial statements in interpreting financial condition for purposes of internal control or external evaluation. ACCT 304 strongly recommended. Crosslisted with FIN 352.

Credits: 3

Prerequisites: ACCT 304 and FIN 311

## ACCT 390 - TOPICS IN ACCOUNTING

Topics will focus on emerging issues in the accounting profession. Check class schedule for specific topics and prerequisites by clicking on the red five-digit CRN.

Credits: 3

## ACCT 395 - INDEPENDENT STUDY

Students work under direction of an accounting faculty member on projects selected by student and approved by supervising faculty member, department chair, and college dean.

Credits: 1-6

Course Notes: Consent

## ACCT 398 - PROFESSIONAL ACCOUNTING INTERNSHIP

A supervised professional learning experience at a business or non-profit site. Must be arranged with internship coordinator and/or program director. Maximum of 3 credit hours can be applied to undergraduate business program.

Credits: 1-3

Attributes: Transformational Service Learning