**Accounting**

**ACCT 211 Principles of Accounting I Fall Semester; 3**  
*Prerequisite: Placement in MATH 120.* Exploration of the nature of accounting information and the environment in which it is developed and used. Topics covered include procedures used to record, classify and summarize business transactions in accounting records; measurement of business income; internal control; and preparation and uses of financial statements.

**ACCT 212 Principles of Accounting II Spring Semester; 3**  
*Prerequisite: ACCT 211 with a grade of “C” or higher.* Comprehensive coverage of basic accounting information. Topics focus on issues which primarily affect corporations, including organization, operations, stockholders’ equity, special liabilities, investments in corporate securities, federal income taxes, cash flows, and financial statement analysis.

**ACCT 301; 302 Intermediate Accounting I and II Fall & Spring Semesters; 3; 3**  
*Prerequisite for ACCT 301: ACCT 212 with a grade of “C” or higher. Prerequisite for ACCT 302: ACCT 301 with a grade of “C” or higher.* A comprehensive study of accounting theory and practice, with special attention given to FASB Statements and Opinions. Issues related to asset and liability valuation, income determination, and the presentation and interpretation of financial statements will be analyzed. Computerized practice sets required.

**ACCT 304 Managerial Accounting Available only through the SGPS; 4**  
*Prerequisite: ACCT 211 with a grade of “C” or higher.* A study of accounting as a managerial tool for decision making in the planning and control cycle. Areas of study include cost behavior, activity-based costing (ABC), master budget and capital budgeting, and divisional performance measurements.

**ACCT 308 Cost Accounting Fall Semester, odd years; 3**  
*Prerequisite: ACCT 212 with a grade of “C” or higher. Recommended: MATH 120 with a grade of “C” or higher.* Comprehensive study of the technical aspects of cost accounting systems with emphasis on process cost systems. The more quantitative aspects of management are covered including decision-making under uncertainty, cost behavior and regression analysis, and yield variances.

**ACCT 309 Managerial Accounting Spring Semester, even years; 3**  
*Prerequisite: ACCT 308 with a grade of “C” or higher.* Study of accounting as a managerial tool in the planning and control cycle. Special attention is given to cost-volume-profit relationships, job-order costing, budgeting, standard costing, capital budgeting, cost behavior patterns, transfer pricing, and divisional performance measurement.

**ACCT 321 Income Tax I Fall Semester, odd years; 3**  
*Prerequisite: ACCT 212 with a grade of “C” or higher.* Comprehensive coverage of the fundamental concepts in federal income taxation with an emphasis on individual taxation. Topics include the statutory basis of tax law, determination of income, deductions, losses, credits and tax liability, and property transactions. The Internal Revenue Code and Treasury Regulations are an integral part of this course.

**ACCT 322 Income Tax II Spring Semester, even years; 3**  
*Prerequisite: ACCT 321 with a grade of “C” or higher.* Comprehensive coverage of the fundamental concepts in federal income taxation with an emphasis on partnership, corporate, gift, trust, and estate taxation. Corporate and partnership topics include the determination of income, deductions, losses, credits, and tax liability; liquidating and non-liquidating distributions; acquisitions and reorganizations; estate planning mechanisms; and related special issues. The Internal Revenue Code and Treasury Regulations are an integral part of this course.

**ACCT 325 Accounting Information Systems Spring Semester, odd years; 3**
Prerequisite: ACCT 212 with a grade of “C” or higher. Study of the planning, implementation, operation, and analysis of electronic data processing systems in accounting and the use of the information for financial reporting and control. Flowcharting will be emphasized. Computerized practice set required.

ACCT 327 Fund Accounting Spring Semester, even years; 3
Prerequisite: ACCT 212 with a grade of “C” or higher. In-depth coverage of the fundamental accounting principles applicable to government, hospitals, schools, and other non-profit organizations. Topics include budgetary accounting and the analysis and interpretation of non-profit financial statements. Pronouncements of the Governmental Accounting Standards Board (GASB) will be emphasized.

ACCT 405 Auditing Fall Semester, odd years; 3
Prerequisite: ACCT 302 with a grade of “C” or higher. Study of the nature and purpose of auditing and related public accounting work, including generally accepted auditing standards. Emphasis on auditing in the electronic data processing (EDP) environment. Current professional standards and ethics of the auditor will be included.

ACCT 410 Auditing Problems and Cases Offered as needed
Prerequisite: ACCT 405 with a grade of “C” or higher. An examination and in-depth study of special auditing topics such as statistical sampling, professional ethics, EDP auditing, legal liability, and SEC accounting. The case method will be utilized.

ACCT 421 Advanced Accounting Fall Semester, even years; 3
Prerequisite: ACCT 302 with a grade of “C” or higher. Study of the accounting problems associated with consolidating and consolidated financial statements, segment reporting, partnerships, businesses in financial difficulty, estates and trusts, home office and branch relationships.

ACCT 449; 450 CPA Review Problems Offered as needed, Fall & Spring Semesters; 3; 3
Prerequisite: ACCT 421 with a grade of “C” or higher. A course designed to study accounting theory and practice with specific attention to CPA examinations. Course is designed for students intending to sit for the CPA examination. Available to others by permission of the instructor.

ACCT 494 Selected Topics in Accounting Offered as needed; 1-3
A current advanced topic in accounting will be explored.

ACCT 495 Independent Study in Accounting Offered as needed; 1-3
Study on an independent basis in collaboration with the instructor on a topic in accounting at the upper division level.

ACCT 567 Corporate Taxation 3
Prerequisite: A grade of “B” or higher in an undergraduate Individual Taxation course (ACCT 321). Study of federal income taxation of corporations, partnerships, estates, and trusts, with emphasis on tax planning opportunities.

ACCT 586 Tax Research 3
Prerequisite: A grade of “B” or higher in an undergraduate Individual Taxation course (ACCT 321). Study of the legislative, administrative, and judicial sources of tax law, as well as the resources and techniques used to find a competent and professional conclusion to a tax problem.

ACCT 610 Managerial Accounting 3
Prerequisites: Undergraduate course or courses in Principles of Accounting (ACCT 211 & 212 in traditional program, ACCT 211 & 304 in AEP) with a grade of “B” or higher. This course allows students to examine cost accounting systems, decision support systems, and management control systems in order to develop skill in and understanding of the use of internal accounting data by management. Specifically, they will learn about the construction and strategic use of: cost accounting systems including activity-based costing; decision support systems including relevant costs and capital budgeting; management control systems including planning and budgeting systems.
ACCT 615 Accounting Theory 3  
Prerequisites: A grade of “B” or higher in the equivalent of one year of Intermediate Accounting (ACCT 301 & 302). An examination of the standard-setting process and selected accounting research, and analysis of major problem areas of financial accounting.

ACCT 620 Financial Accounting 3  
Prerequisites: Undergraduate course or courses in Principles of Accounting (ACCT 211 & 212 in traditional program, ACCT 211 & 304 in AEP) with a grade of “B” or higher. This course develops the basic concepts and procedures underlying corporate financial statements and introduces tools for analyzing profitability and risk. Students explore the impact of the alternatives available within generally accepted accounting principles on financial statements, especially in terms of management’s financial reporting strategy. Students also examine the use of accounting data in corporate planning and control, and analyze the impact of accounting information on strategic decisions.

ACCT 630 Advanced Auditing Topics 3  
Prerequisite: A grade of “B” or higher in an undergraduate course in Auditing (ACCT 405). An examination of current issues facing the auditing profession. Considers the evolution of auditing in the United States and reviews contemporary auditing literature. Special emphasis on the use of statistical tools in auditing and the auditing of EDP systems.