

# ACCOUNTING (ACC)

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## ACC 200 Principles of Accounting I (3)

Prerequisite(s): MS 100 or SSC 106 or higher level math course.  
An introduction to financial accounting fundamentals with an emphasis on the accounting cycle, along with financial reporting and interpretation of the basic financial statements. Also emphasizes assets as part of the accounting cycle, financial reporting and interpretation of the basic financial statements.

## ACC 210 Principles of Accounting II (3)

Prerequisite(s): MS 112, ACC 200.  
A continuation of the introduction to financial accounting fundamentals with an emphasis on debt and equity as part of the accounting cycle, financial reporting and interpretation of the basic financial statements. Also, an introduction to the use of managerial accounting information for planning, decision-making, product costing, and performance evaluation.

## ACC 300 Business Law (3)

Prerequisite(s): FIN 292.  
Legal principles related to Uniform Commercial Code; contracts and personal property and bailments; the law of sales; commercial paper; and secured transactions.

## ACC 301 Accounting Information Systems (3)

Prerequisite(s): CS 201 and ACC 210.  
Basic information system concepts including the transaction processing cycles of a business, the fundamental characteristics of a system of internal controls, the role of information technology in information processing, and the stages of systems development.

## ACC 305 Data Analytics for Accounting (3)

Prerequisite(s): CS 201 and ACC 210.  
The analysis of accounting data for the purpose of making conclusions about information with coverage including identifying the question, performing the test plan and evaluating the results, and communicating results. Accounting data analytics to be applied within the realm of financial statement reporting and auditor evaluation using spreadsheet and database analyses.

## ACC 310 Financial Accounting I (3)

Prerequisite(s): ACC 210.  
An introduction to accounting standards, an overview of accounting statements, and detailed study of asset and liability accounting.

## ACC 360 Financial Accounting II (WI) (3)

Prerequisite(s): ACC 310 and ACC 301 with a minimum grade of C. ACC 301 may also be taken concurrently.  
A detailed study of financial accounting topics including liabilities (bonds, pensions, deferred taxes, leases), stockholder's equity, earnings per share, accounting changes and errors, and the statement of cash flows. The course focuses on understanding accounting theory and applying the theory in solving problems. (Writing Intensive Course)

## ACC 371 Cost Accounting (3)

Prerequisite(s): ACC 210.  
An introduction to cost accounting through a study of job-order costing, process costing, activity-based costing, standard costing, and variable costing. Emphasis on master, flexible and pro forma budgets with variance analysis.

## ACC 372 Income Tax Accounting (3)

Prerequisite(s): ACC 210.  
Federal income tax laws as they apply to individuals. Training in the interpretation of regulations and the preparation of a comprehensive federal income tax return. Tax research is also required with a focus on tax planning. Limited coverage is provided of the history of the tax laws as well as additional types of taxes paid by U.S. citizens.

## ACC 398 Governmental Accounting (3)

Prerequisite(s): ACC 210 and ACC 310 with a minimum grade of C.  
Accounting procedures for all governmental units, and nonprofit service organizations.  
Analysis of fund accounting and procedures to prepare government-wide entity statements.

## ACC 410 Financial Accounting III (3)

Prerequisite(s): ACC 310 with a minimum grade of C. A detailed study of business expansion including combinations and international operations, and an overview of partnership accounting.

## ACC 448 Forensic Accounting (3)

Prerequisite(s): ACC 301 and ACC 310.  
This course examines the concepts and skills of forensic accounting and fraud investigation. This includes the role of the forensic accountant and professional accounting skills necessary to assist organizations in the prevention, investigation, and detection of fraud.

## ACC 470 Internal Auditing (3)

Prerequisite(s): ACC 301, ACC 310, and ACC 360 (minimum grade of "C" required for all prerequisites).  
The theory and practice of internal auditing with coverage including internal control, risks and control of information technology, management of internal audit, data analytics and sampling, and communicating engagement results.

## ACC 476 Advanced Income Tax Accounting (3)

Prerequisite(s): ACC 372 with a minimum grade of C. Federal income tax laws as they apply to property transactions, corporate taxation, and the taxation of passthrough entities.

## ACC 477 Auditing (3)

Prerequisite(s): ACC 301, ACC 310, and ACC 360 (minimum grade of C required for all prerequisites).  
An overview of the theory and process of performing external audits and other attestation services. Courses coverage includes a study of professional standards, the independence of the external auditor, ethical issues, legal liability, internal controls, statistical sampling, auditing with computers, and the internal audit process.

## ACC 489 Accounting Internship (3)

Prerequisite(s): Junior status and consent of the instructor and the Accounting Department Head.  
Provides the accounting major with practical experience in the field via an internship arrangement. Grades: PASS/FAIL.

## ACC 490 Advanced Auditing (3)

Prerequisite(s): Senior standing and ACC 477 with a minimum grade of C.  
The practical application of auditing concepts and standards.  
An understanding of auditing principles is reinforced and explained by exposure to problems and cases.

## ACC 497 Seminar in Accounting (3)

Prerequisite(s): Senior accounting majors only.  
Examines critical accounting topics through intensive review of current literature and pronouncements. Assesses student's ability to effectively communicate accounting information.

**ACC 498 Independent Research in Accounting (3)**

Prerequisite(s): Permission of the department head.

Research will be conducted into an area of "special interest" documented by a thesis-styled research paper. Scheduled on demand.