

ACCOUNTING (ACC)

ACC-111 Introduction to Accounting (3)

Introduces accounting principles for non-accounting majors. Includes analyzing, classifying and recording business transactions. Emphasizes understanding the complete accounting cycle and preparing financial statements, bank reconciliations and payroll. Arts & Sciences Elective Code: B

Hours per week: 3.0 lecture

ACC-152 Financial Accounting (4)

Introduces the basic concepts and procedures of accounting including the accounting cycle, merchandise accounting, internal control, long-term and contingent liabilities, corporate accounting and the collection of data for external reporting. Includes the preparation and analysis of financial statements. Arts & Sciences Elective Code: A

Hours per week: 4.0 lecture

ACC-156 Managerial Accounting (4)

Surveys the basic concepts and procedures of accounting to include managerial, manufacturing and cost accounting for decision making. Arts & Sciences Elective Code: A

Hours per week: 4.0 lecture

Prerequisite: Take ACC-152. Accounting majors must have a minimum C- in ACC-152.

ACC-161 Payroll Accounting (3)

Covers payroll laws, state and federal withholding taxes, state and federal forms, salary deductions including cafeteria insurance plans and pensions plans, and computerized payroll software packages. Arts & Sciences Elective Code: B

Hours per week: 3.0 lecture

Pre/corequisite: Take ACC-111 or ACC-152.

ACC-222 Cost Accounting (4)

Relates the principles and methods of analyzing accounting data for planning and control, product costing and decision-making. Emphasizes job order, process and standard cost accounting systems, budgeting and cost-volume-profit analysis. Arts & Sciences Elective Code: A

Hours per week: 4.0 lecture

Prerequisite: Minimum C- in ACC-152. Minimum C- in ACC-156. Take MAT-157, MAT-140 or MAT-138.

ACC-231 Intermediate Accounting I (4)

Includes a review of accounting procedures and the reporting process. Provides an in-depth analysis of the asset section of the balance sheet. Arts & Sciences Elective Code: A

Hours per week: 4.0 lecture

Prerequisite: Minimum C- in ACC-152. Minimum C- in ACC-156. Take MAT-157, MAT-140 or MAT-138.

ACC-232 Intermediate Accounting II (4)

Emphasizes corporate financial accounting using accounting theory with a practical procedural focus. Provides in-depth coverage of corporate accounting and reporting requirements concerning equity investments, bond issuance, leases, deferred taxes, pensions, and post-retirement benefits, as well as all facets of shareholders' equity. Arts & Sciences Elective Code: A

Hours per week: 4.0 lecture

Prerequisite: Take MAT-157, MAT-140 or MAT-138. Minimum C- in ACC-231.

ACC-265 Income Tax Accounting (4)

Introduces the federal income tax law, its purpose and development, and its significance for tax planning. Emphasizes individual and small business taxation with an introduction to partnerships. Arts & Sciences Elective Code: A

Hours per week: 4.0 lecture

Pre/corequisite: Take ACC-152 or ACC-111.

ACC-313 Accounting Applications (4)

Compares the manual accounting cycle system to professional accounting software. Introduces concepts and procedures used in determining payroll taxes, and laws and regulations affecting payroll. Emphasizes accounting cycles and the management of accounting data through student projects. Integrates use of a commercial accounting package. Arts & Sciences Elective Code: B

Hours per week: 4.0 lecture

Prerequisite: Accounting majors must earn C- in ACC-152. Non-Accounting majors take ACC-111 (no minimum grade required).

Pre/corequisite: Take BCA-213 or CSC-116.

ACC-362 Accounting Spreadsheets (4)

Addresses the use of spreadsheet software as a problem-solving tool for the accountant to develop models for data analysis, creation of what-if scenarios, automated computations, sorting and grouping data, and graphically viewing data. Includes planning, building, testing, documenting worksheets, functions, charts, solver, data management, multiple worksheets, data tables through integration with applications and macros. Arts & Sciences Elective Code: B

Hours per week: 4.0 lecture

Prerequisite: Take CSC-116. Minimum C- in ACC-152. Minimum C- in ACC-156. Take MAT-707, ADM-133, higher math, or appropriate math placement score.

ACC-491 Accounting Capstone (3)

Covers accounting concepts introduced in earlier coursework. Demonstrates how the various components of an accounting system work together. Emphasizes project-based evaluation and analysis of accounting reports. Arts & Sciences Elective Code: B

Hours per week: 3.0 lecture

Prerequisite: Minimum C- in ACC-152. Minimum C- in ACC-156. Minimum C- in ACC-222. Minimum C- in ACC-231. Minimum C- in ACC-265. Minimum C- in ACC-313.

Pre/corequisite: Take ACC-362. Take ACC-232.

ACC-924 Honors Project (1-3)

Allows a qualified honors student to pursue a special concentration of study under the guidance of a faculty member. Requires completion of an honors project contract. Requires approval of supervising professor and dean. May be taken more than once. Arts & Sciences Elective Code: A

Hours per week: 1.0 lecture

ACC-928 Independent Study (1-3)

Provides readings, training and basic research under the guidance of a faculty member. Frequently includes an extensive community service component. Arts & Sciences Elective Code: B; Comments: Permission of sponsoring faculty member

Hours per week: 2.0 lab