

# ACCOUNTING (ACC)

## ACC 2301 Survey of Accounting (3)

Pre-requisite(s): Sophomore or upper-level standing; a minimum GPA of 2.75; not open to BBA students or other students who have taken ACC 2303

An introduction to accounting for non-business majors that follows the business cycle of a start-up company. Topics include researching a company, financing operations, planning and budgeting, and the basic accounting cycle.

## ACC 2303 Financial Accounting (3)

Pre-requisite(s): Cumulative GPA of 3.0 or higher; Only open to BBA students

An introduction to corporate financial statements, their preparation, and their use in decision making by persons outside the organization. The course focuses on analyzing business transactions to chart their effects on the results of operations, the cash flows, and the financial position of businesses organized for profit.

## ACC 2304 Managerial Accounting (3)

Pre-requisite(s): Cumulative GPA of 3.0 or higher

A minimum grade of C in ACC 2303. Only open to BBA students. An introduction to principles of managerial accounting. Emphasis is given to the development and use of accounting information to support managerial decision-making processes in manufacturing, service, and not-for-profit settings. Topics include managerial concepts and systems, various analyses for decision making, and planning and control.

## ACC 3101 Accounting Career Management Seminar (1)

Pre-requisite(s): BUS 2101 or HASC 1101 or BBS 1101 or BBF 1101

The course provides career exploration and development experiences designed for accounting majors in the first semester of the accounting core. It assists you in self-assessment, increasing personal marketability, choosing your career concentration focus, and developing various "soft skills" desired by hiring employers. The course offers unique professional development activities. Credit may not be received after receiving credit in BUS 3101.

## ACC 3301 Financial Accounting and Reporting I (3)

Co-requisite(s): ACC 3303

Pre-requisite(s): ACC 2303 and 2304 with a B average; only open to BBA students; BBA students must be admitted to the Business School in order to take this course

An examination of financial accounting considerations of business transactions. Emphasis is placed on understanding the accounting cycle, the conceptual framework underlying financial accounting, and recognition, measurement and reporting of receivables, inventories, property, plant and equipment, intangibles, liabilities, and stockholders' equity.

## ACC 3302 Financial Accounting and Reporting II (3)

Co-requisite(s): ACC 3304

Pre-requisite(s): ACC 3301 and 3303 with minimum grade of C or better in each course; only open to accounting majors

A continuation course to ACC 3301, examining financial accounting considerations of business transactions. Emphasis is placed on understanding the recognition, measurement, and reporting of revenue, earnings per share, deferred taxes, pensions, and leases.

## ACC 3303 Accounting Information Systems (3)

Co-requisite(s): ACC 3301

Pre-requisite(s): ACC 2303 and 2304 with a B average; only open to BBA students; BBA students must be admitted to the Business School in order to take this course

An in-depth study of the application of information systems knowledge to the accounting environment. Emphasis is upon developing students' abilities to understand the processing of accounting data (with an emphasis on the computer environment) and the controls that are necessary to assure accuracy and reliability of the data processed by the accounting system.

## ACC 3304 Introduction to Federal Taxation (3)

Co-requisite(s): ACC 3302

Pre-requisite(s): ACC 3301 and 3303 with minimum grade of C or better in each course; only open to accounting majors

An examination of the economic theory on which the United States taxation system is based and the legal principles surrounding income taxation.

## ACC 3305 Intermediate Accounting I (3)

Pre-requisite(s): A minimum grade of C in ACC 2304; only open to BBA students; BBA students must be admitted to the Business School in order to take this course

(Not open to accounting majors.) The first of two courses for non-accounting majors covering financial accounting concepts and practices applicable to business enterprises organized for profit. Topics include the accounting cycle, the conceptual framework underlying financial accounting, measurement and reporting issues relating to receivables, inventories, intangible assets, property and equipment, and an overview of the income statement and balance sheet. May not be taken after credit received for ACC 3301.

## ACC 3306 Intermediate Accounting II (3)

Pre-requisite(s): ACC 3301 or 3305

(Not open to accounting majors). A continuation of ACC 3305 for non-accounting majors, focusing on current liabilities, long-term debt, investments, stockholders' equity, and the statement of cash flows. Coverage includes accounting issues related to pensions, leases, deferred income taxes, earnings per share, accounting changes, and error analysis. May not be taken after credit received for ACC 3302.

## ACC 3310 Accounting Research and Communication (3)

Co-requisite(s):

Pre-requisite(s): ACC 3301 and 3303 with minimum grade of C or better; only open to accounting majors

Use of primary sources of authoritative literature in resolving complex, professionally-oriented problems, primarily in financial accounting and taxation. Development of critical thinking and written and oral communication skills through applied research cases.

## ACC 3331 Control and Audit of Information Systems (3)

Cross-listed as MIS 3332

Pre-requisite(s): A minimum grade of C in ACC 2304

Emphasizes the control and audit of information systems. Topics include accounting systems, controls and transaction processing, and IT auditing. The course should help students develop an appreciation of and motivation for proper information processing practices and controls.

**ACC 4308 Advanced Managerial Accounting (3)**

Co-requisite(s): ACC 4330

Pre-requisite(s): ACC 3302 and 3304 with a grade of C or better; only open to BBA students; BBA students must be admitted to the Business School in order to take this course

Advanced study of managerial accounting and its use in both internal and external reporting, with an emphasis on managerial decision making. Course topics include various costing systems, cost-volume-profit analysis and the contribution approach to decision making, budgeting, and other managerial topics for planning and control.

**ACC 4310 Energy Accounting and Law (3)**

Pre-requisite(s): Recommended ACC 2303 and 2304

This course provides an overview of the oil and gas industry with respect to the accounting, tax, and legal functions of an organization. This includes the introduction of general terminology, history, and technical advances in the oil and gas industry as well as detailed analyses of industry specific accounting methods, cost recovery systems as well as financing and organizational structure trends in the industry.

**ACC 4320 Not-for-Profit and Governmental Accounting (3)**

Pre-requisite(s): ACC 4308 and 4330 with a grade of C or better in each course

(Not open to pre-business students). Examination of accounting, financial reporting, and budgeting for state and local governments, the federal government, and not-for-profit entities.

**ACC 4330 Auditing, Attestation and Assurance Services (3)**

Co-requisite(s): ACC 4308

Pre-requisite(s): ACC 3302 and 3304 with a grade of C or better; only open to BBA students; BBA students must be admitted to the Business School in order to take this course

A study of the processes conducted by independent, internal, and governmental accountants to audit, attest, and provide assurance services on information provided by management. Theoretical concepts of materiality, audit risk, and evidential matter are explored, along with the auditor's understanding of controls in a sophisticated technological environment. The application of these concepts in a way that develops critical thinking and communications skills is emphasized.

**ACC 4340 Advanced Accounting (3)**

Pre-requisite(s): ACC 3302 and ACC 3304 with a grade of C or better in each course

(Not open to pre-business students.) A study of partnership accounting practices and the techniques followed to consolidate the financial statements of parent and subsidiary companies. Attention is also given to the distinctive accounting procedures associated with governmental and not-for-profit accounting.

**ACC 4350 Business and Professional Ethics for Accountants (3)**

Co-requisite(s):

Pre-requisite(s): ACC 3302 and 3304 with a grade of C or better; not open to pre-business students

Examination of moral and ethical issues within the accounting profession and the broader business environment. In addition to a broad study of ethical behavior and decision making, various professional codes of conduct within the accounting profession will be examined. Central to this examination will be the discussion of integrity, independence and objectivity, as well as accountants' legal liability.

**ACC 4377 Personal and Business Tax Planning (3)**

Pre-requisite(s): A minimum grade of C in ACC 2304; only open to BBA students; BBA students must be admitted to the Business School in order to take this course; not open to accounting majors  
Basic tax concepts and principles. Extensive discussion of an individual's income deductions as well as family tax planning issues. Examination of the effect of taxes on business decisions, including a study of the various forms of businesses. Coverage also includes taxation of employee benefits, business expenses, and gift, estate, and trust taxation. Limited tax return preparation. May not be taken after credit received for ACC 3304.

**ACC 4378 International Accounting (3)**

Cross-listed as INB 4378

Pre-requisite(s): A minimum grade of C in ACC 2303 and 2304; not open to pre-business students

Examination of international accounting within the context of managing multinational enterprises (MNEs). The course will address accounting issues in the context of different countries. Exploration of the factors that influence accounting standards and practices and how those factors impact the harmonization of worldwide standards.

**ACC 4396 Internship in Accounting (3)**

Pre-requisite(s): ACC 3302 and 3304 with a grade of C or better in each course and consent of director of accounting internships; only open to BBA students; BBA students must be admitted to the Business School in order to take this course

Supervised work, full-time, for a minimum of eight consecutive weeks with duties consistent with those of beginning accounting graduates.

**ACC 4V98 Special Studies in Accounting (1-6)**

Pre-requisite(s): Consent of instructor; not open to pre-business students

Individualized research in accounting. Student's proposals for special study project must be approved by the supervising faculty member. Offered on demand and by consent of the advisor for one to six semester hours. May be repeated several times under different topics.

**ACC 4V9R Undergraduate Research in Accounting and Business Law (3)**

Pre-requisite(s): Consent of the instructor

Undergraduate research undertaken with the supervision of a faculty member. May be taken in multiple semesters for a maximum of 6 hours.