ACCOUNTING (ACCT)

ACCT 2112 Financial Accounting I — 2 credits
This course is an introduction to accounting, which will enable students to achieve a basic working knowledge of accounting and its uses. Emphasis is placed on the need to read and interpret financial statements. Accounting theory and uses of accounting information are integrated with the conceptual framework and social role of accounting. Offered in the College for Women and the College for Adults.

ACCT 2130 Managerial Accounting — 4 credits
This course emphasizes the use of accounting information to help make managerial decisions. It also covers the basics of cost accounting techniques, budgeting and the use of accounting information for management planning and control. This course helps students develop their critical-thinking and computer-spreadsheet skills. Offered in the College for Women and the College for Adults.

Prerequisite: ACCT 2112 with a grade of C- or better.

ACCT 2312 Financial Accounting II — 2 credits
This course will provide a solid foundation for financial accounting. It will emphasize the accounting cycle, preparation of financial statements, and computational and theoretical aspects of transaction analysis and accrual adjustments. Offered in the College for Women and the College for Adults.

Prerequisite with concurrency: ACCT 2112.

ACCT 2682 Directed Study — 2 credits
Directed study is provided for students whose unusual circumstances prohibit taking a regularly scheduled course but who need the material of that course to satisfy a requirement. Availability of this faculty-directed learning experience depends on faculty time and may be limited in any given term and restricted to certain courses.

Prerequisites: Faculty, department chair and dean approval.

ACCT 3110 Intermediate Accounting I — 4 credits
Students will study accounting theory as it relates to principles and the processes of accounting for, and reporting on, business operations. All categories of assets and liabilities are covered. Students are required to do a practice set, research work, and perform problem solving. Students will employ critical thinking, Excel and ethical decision-making skills. Offered in the College for Women and the College for Adults.

Prerequisites: ACCT 2112 or ACCT 2312, and ACCT 2130. (On an exception basis, students earning a B or better in ACCT 2112 or ACCT 2312 may be allowed to enroll in ACCT 3110 without ACCT 2130.)

ACCT 3120 Intermediate Accounting II — 4 credits
A continuation of ACCT 3110. Students will study the remaining balance sheet accounts with special emphasis on the capital structure of corporations. In addition, complex accounting matters such as investments, tax allocation, pension applications, lease capitalization, accounting changes and error corrections are reviewed. One of the key objectives is to provide students with the opportunity to develop skills in the analysis of technical accounting issues. Offered in the College for Women and the College for Adults.

Prerequisite: ACCT 3110 with a grade of B- or better.

ACCT 3150 Income Tax — 4 credits
In this course students will take a theoretical review and analysis of federal individual income tax laws. Tax research and planning are emphasized. Students will study applications that stress theoretical understanding and secondarily, the preparation of income tax returns. Offered in the College for Women and the College for Adults.

Prerequisite: ACCT 3110 with a grade of C- or better.
ACCT 4140 Accounting Systems — 4 credits

Accounting systems introduces students to the use of relational databases and enterprise resources systems in the creation of Accounting Information Systems (AIS). The design of accounting information systems is covered in detail; modeling techniques such as simple entity relationship diagrams (ERDs), Data Flow Diagrams (DFDs) and Flowcharts are used to create high-level views and conceptual schemas of an AIS. The capture and manipulation of accounting transactions in revenue, purchasing and payroll accounting cycles are covered in detail. MS Visio is used for modeling and MS Access for implementation of models into databases. Microsoft office Accounting 2001 ERP Software is used for exposure to AIS implementation. Offered in the College for Women and the College for Adults.

Prerequisite: ACCT 3110.

ACCT 4200 Fraud and Forensic Accounting Seminar — 4 credits

Concepts related to fraud and forensic accounting will be analyzed and examined. These concepts will include: the fraud triangle, fraud prevention, fraud detection techniques, fraud investigation, management (white collar crime) fraud and specific fraud schemes. Guest speakers and real word cases will be utilized to supplement the textbook concepts. Students will develop heightened awareness of fraud in organizations as well as analytical skills that can be used to identify fraud in financial statement and key internal controls for fraud prevention. Offered in the College for Women and the College for Adults.

Prerequisite: ACCT 3110.

Recommended: ACCT 4130W.

ACCT 4602 Internship — 2 credits

Structured out-of-class learning experience that takes place on or off campus and includes a substantial work component. An internship involves the student in a particular profession in an exploratory way to test career interests and potential. To initiate an internship experience, the student must meet with the internship coordinator in the Career Development Office.

Prerequisites: Faculty sponsorship and approval by department chair.

ACCT 4604 Internship — 4 credits

Structured out-of-class learning experience that takes place on or off campus and includes a substantial work component. An internship involves the student in a particular profession in an exploratory way to test career interests and potential. To initiate an internship experience, the student must meet with the internship coordinator in the Career Development Office.

Prerequisites: Faculty sponsorship and approval by department chair.

ACCT 4682 Directed Study — 2 credits

Directed study is provided for students whose unusual circumstances prohibit taking a regularly scheduled course but who need the material of that course to satisfy a requirement. Availability of this faculty-directed learning experience depends on faculty time and may be limited in any given term and restricted to certain courses.

Prerequisites: Faculty, department chair and dean approval.

ACCT 4684 Directed Study — 4 credits

Directed study is provided for students whose unusual circumstances prohibit taking a regularly scheduled course but who need the material of that course to satisfy a requirement. Availability of this faculty-directed learning experience depends on faculty time and may be limited in any given term and restricted to certain courses.

Prerequisites: Faculty, department chair and dean approval.

ACCT 4752 Accounting Practicum — 2 credits

This course complements students’ academic work by giving them the opportunity to apply textbook theory to an actual business practice in an internship. Through an internship, students discover more about a particular profession and learn about their career interests. Once offered an internship position, the next step is to start the process of enrolling in the Business Practicum course. This class is designed for both traditional internships and for "stretch assignments." If students are working at/near full-time, they may be able to negotiate a "stretch assignment" or "career development" project, which is above and beyond current work responsibilities, in their workplace. Whether a traditional internship or a "stretch assignment" students will participate once every two weeks (check the published annual schedule of class meetings) in structured class sessions with peers and instructor, who is also the Faculty Internship Advisor, to discuss and evaluate what students are learning in their internships. Class discussions and readings will focus on internship and career-related topics. Offered in fall, spring and summer sessions. Register under ACCT for accounting or BUSI for other business-related internships. Offered in the College for Women and the College for Adults.

Prerequisites: A minimum of three business courses completed, junior standing, and a work situation approved by the instructor.

ACCT 4753 Accounting Practicum — 3 credits

This course complements students’ academic work by giving them the opportunity to apply textbook theory to an actual business practice in an internship. Through an internship, students discover more about a particular profession and learn about their career interests. Once offered an internship position, the next step is to start the process of enrolling in the Accounting Practicum course. This class is designed for both traditional internships and for "stretch assignments." If students are working at/near full-time, they may be able to negotiate a "stretch assignment" or "career development" project, which is above and beyond current work responsibilities, in their workplace. Whether a traditional internship or a "stretch assignment" students will participate once every two weeks (check the published annual schedule of class meetings) in structured class sessions with peers and instructor, who is also the Faculty Internship Advisor, to discuss and evaluate what they are learning in their internships. Class discussions and readings will focus on internship and career-related topics. Offered in fall, spring and summer sessions. Register under ACCT for accounting or BUSI for other business-related internships. Offered in the College for Women and the College for Adults.

Prerequisites: A minimum of three business courses completed, junior standing, and a work situation approved by the instructor.
ACCT 4754 Accounting Practicum — 4 credits
This course complements students’ academic work by giving the opportunity to apply textbook theory to an actual business practice in an internship. Through an internship, students discover more about a particular profession and learn about their career interests. Once offered an internship position, the next step is to start the process of enrolling in the Business Practicum course. This class is designed for both traditional internships and for “stretch assignments.” If students are working at/near full-time, they may be able to negotiate a “stretch assignment” or “career development” project, which is above and beyond current work responsibilities, at their workplace. Whether a traditional internship or a “stretch assignment,” students will participate once every two weeks (check the published annual schedule of class meetings) in structured class sessions with peers and instructor, who is also their Faculty Internship Advisor, to discuss and evaluate what they are learning in their internships. Class discussions and readings will focus on internship and career-related topics. Offered in fall, spring and summer sessions. Register under ACCT for accounting or BUSI for other business-related internships. Offered in the College for Women and the College for Adults. 
Prerequisites: A minimum of three business courses completed, junior standing, and a work situation approved by the instructor.

ACCT 4952 Independent Study — 2 credits
Independent study offers students the opportunity for specialized research not covered in a course offering, by the action project or thesis. Students work with a faculty advisor to develop a learning contract, which specifies the content and objectives of the study as well as the requirements and procedures for evaluation. The amount of credit earned for the study also is included in the learning contract. 
Prerequisites: Permission of the faculty and department chair or program director.

ACCT 4954 Independent Study — 4 credits
Independent study offers students the opportunity for specialized research not covered in a course offering, by the action project or thesis. Students work with a faculty advisor to develop a learning contract, which specifies the content and objectives of the study as well as the requirements and procedures for evaluation. The amount of credit earned for the study also is included in the learning contract. 
Prerequisites: Permission of the faculty and department chair or program director.

ACCT 4994 Topics — 4 credits
The subject matter of the course is announced in the annual schedule of classes. Content varies from year to year but does not duplicate existing courses.