ACCOUNTING (ACCT)

ACCT 2110 Financial Accounting — 4 credits
This course is an introduction to the fundamentals of financial accounting. Students will learn a basic working knowledge of accounting, its uses and transaction analysis. This will include learning how to interpret, analyze and prepare a balance sheet, income statement and cash flow statement. Transactions impacting the financial statements will be analyzed. Students will also learn how to calculate and interpret critical ratios. Offered in the College for Women and 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 2110 with a grade of C- or better.

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 2110, ACCT 2130. (On an exception basis, students earning a B or better in ACCT 2110 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 3202 Business Finance — 2 credits
This course deals with financial decisions that corporate management must make to maximize stockholder wealth. Key topics include interpretation and analysis of financial information, present value and future value analysis techniques, valuation of bonds and stocks, and impact of financial decisions on a firm's expected return and risk.
Prerequisite: ACCT 2130.

ACCT 3212 Advanced Finance — 2 credits
This course deals with financial decisions that corporate management must make to maximize stockholder wealth. Key topics include capital budgeting, determination of a firm's cost of capital, and working capital management.
Prerequisite with concurrency: ACCT 3202.

ACCT 4100 Advanced Accounting — 4 credits
In this course students will focus on consolidations and accounting for state and local governments and other not-for-profit organizations. Students will cover the basics of consolidations with an emphasis on the differences between profit and not-for-profit accounting and the preparation of financial statements for state and local governments and other not-for-profit organizations. This class is particularly beneficial for students interested in working for state and local governments, other not-for-profits, public accounting firms that audit governmental or other not-for-profit entities or students planning to take the CPA exam. Students will broaden their accounting skills so that they are prepared to work in a variety of organizations. Offered in the College for Women and the College for Adults.
Prerequisites: ACCT 2130, ACCT 3110.

ACCT 4120 Cost Accounting — 4 credits
Students will study the elements of product costs, including job, process, standard and variable costing systems and procedures. A managerial emphasis is added through inclusion of cost-volume-profit relationships, management uses of financial and cost data, and introduction to Balanced Score Card theory and practice for strategic analysis, CASB pronouncements and other selected topics. Students will increase their Excel skills and further develop their decision-making and critical-thinking skills. Offered in the College for Women and the College for Adults.
Prerequisites: ACCT 2130, ACCT 3110.

ACCT 4130W Auditing — 4 credits
This course will focus on the independent examination of the financial statements and all aspects of a financial audit in accordance with generally accepted auditing standards. Particular emphasis will be placed on the engagement risk assessment, analysis of internal controls, the gathering and the analysis of evidence in preparation for the audit report. The focus is on analytical thinking, the exercise of judgment, and evaluation of risks. Students will complete a variety of written projects related to auditing. Writing Intensive. Offered in the College for Women and the College for Adults.
Prerequisite: ACCT 3120 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. Recommended:
Prerequisite: ACCT 3110.

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 4750 Accounting Practicum — 2-4 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, LEAD for leadership, or BUSI for other business-related internships. Offered in the College for Women and the College for Adults.
Prerequisite: Department chair approval.