# Accounting

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<th>Course</th>
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<th>Credits</th>
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<tr>
<td>ACC 211</td>
<td>Financial Accounting</td>
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<td>ACC 212</td>
<td>Managerial Accounting</td>
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<tr>
<td>ACC 310</td>
<td>Intro to Acc &amp; Bus Software</td>
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<td>ACC 321</td>
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<td>ACC 331</td>
<td>Taxation of Individuals</td>
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<td>ACC 341</td>
<td>Accounting Information Systems</td>
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<td>ACC 371</td>
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<td>ACC 380</td>
<td>Cost Accounting for Managers</td>
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<td>ACC 432</td>
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The course provides an understanding of ways in which financial accounting information supports business decision-making. The focus is on the financial statements and the transactions and processes that produce them. ACC 211 and ACC 212 must be taken in sequence.

ACC 212 Managerial Accounting 3 cr

The course provides an understanding of ways in which managerial accounting information supports business decision-making. The focus is on identifying, measuring, analyzing, interpreting, and communicating financial information to managers for the pursuit of an organization's goals. ACC 211 and ACC 212 must be taken in sequence.

Pre-requisite: ACC 211 Minimum Grade of C.

ACC 416 Int'l and Advanced Accounting 3 cr

Study of accounting in a global context including standards and issues and the roles and responsibilities of accountants. Additional topics include: business combinations, partnership accounting, interim and segmented reporting. Pre-requisite: ACC 314 Minimum Grade of C or ACC 372 Minimum Grade of C.

**Pre-requisites:**
- ACC 372 Intermediate Accounting II Minimum Grade of C or ACC 371 Minimum Grade of C.
- ACC 380 Cost Accounting for Managers Minimum Grade of C.
- ACC 381 Cost Accounting Minimum Grade of C.
- ACC 381 Cost Accounting Minimum Grade of C.
- ACC 416 Int'l and Advanced Accounting Minimum Grade of C.
- ACC 432 Tax of Partnerships and Corps Minimum Grade of C.
ACC 451 Auditing - W 3 cr
Theory and application of the attest function, ethical issues, and written communication for accountants. Includes standards, objectives, review of internal control structures, tests of controls, substantive testing and reporting. Ethical issues and the preparation of written letters and formal reports are covered.
Pre-requisite: (ACC 314 Minimum Grade of C or ACC 372 Minimum Grade of C) and MGT 305 Minimum Grade of D.

ACC 452 Advanced Auditing & Analytics 3 cr
Advanced study of the application of auditing standards, internal control evaluations, applications of statistics, audits of information systems, internal and operational auditing, and legal and reporting obligations.
Pre-requisite: ACC 451 Minimum Grade of C.

ACC 461 Acc for Gov and Not-For-Profit 3 cr
A study of the concepts and procedures underlying fund accounting, budgetary control, and financial reporting requirements for governmental and not-for-profit entities.
Pre-requisite: ACC 314 Minimum Grade of C or ACC 372 Minimum Grade of C.

ACC 490 Special Topics 3 cr
Designed to provide senior students an opportunity to study selected topics of particular interest. A student may count no more than six hours of Special Topics in the concentration.
Prerequisite: Approval of Department Chair.

ACC 494 Directed Studies 3 cr
Primarily designed to give superior students an opportunity to study some phase of accounting of particular interest. Conferences, a bibliography, and a formal research report are required. Requires permission of Department Chair, 2.5 GPA or better and junior or senior standing.

ACC 496 Accounting Internship 3 cr
The internship program is designed to give students practical experience in their field of study. Students complete directed projects under the supervision of Department Chair.
Pre-requisite: ACC 314 Minimum Grade of C or ACC 372 Minimum Grade of C.

ACC 498 Accounting Internship II 3 cr
The Internship experience is designed to give students practical experience in their field of study. Students complete directed learning experiences under the supervision of the Department Chair. Prerequisites: Junior or Senior standing, declared major in accounting, overall GPA of at least 2.5 and internship agreement signed by the Department Chair.
Pre-requisite: ACC 496 Minimum Grade of P.

ACC 510 Forensic Acc. & Litig. Svcs. 3 cr
An intro to forensic accounting form the CPA perspective, focusing on civil and criminal procedures, and litigation services. Includes topics such as fraud, bankruptcy, digital forensics, and financial statement misrepresentations.

ACC 511 Financial Accounting Theory 3 cr
The evolution of general accounting theory leading up to and including the Conceptual Framework will be discussed as well as the specific theory underlying certain accounting topics of current interest.

ACC 521 Advanced Managerial Accounting 3 cr
Advanced managerial and cost accounting topics. Tools for planning and control, development of cost information for decision making, cost allocation, inventory management systems, capital budgeting, performance measurement, transfer pricing and multi-national considerations.

ACC 531 Tax Planning and Research 3 cr
An examination of tax research tools, their utilization, and various tax planning considerations. Students are required to conduct research and tax planning upon assigned topics, and write a report on their findings.

ACC 532 Tax Partnerships/Corporations 3 cr
An examination of the federal tax treatment of partnerships and corporations. Topics include: tax aspects of the formation of the entity, elements of gross income, treatment of property dispositions, allowable deductions and credits, determination of entity and investor basis, and liquidation of the entity.

ACC 534 Tax of Gifts, Trusts & Estates 3 cr
An examination of the federal tax treatment of gratuitous transfers made during life and at death.

ACC 535 Multi Tax 3 cr
This course addresses the increased importance of international and multi-jurisdictional taxation in today’s global environment. It introduces students to the principles guiding nexus, geographic allocation of income and the avoidance of double taxation. The course helps students develop an understanding of the U.S. tax rules that may apply to income involving the U.S. and other countries. It also helps students understand multistate tax rules. Students will develop an understanding of the tax implications resulting from business that is conducting electronically. Students will apply multi-jurisdictional tax principles and rules to solve case studies.

ACC 541 Advanced Accounting Systems 3 cr
Analysis of accounting information system case studies in order to expose students to real-world system problems and applications. Course work includes hands-on work with a variety of computer-based accounting application packages.

ACC 552 Advanced Auditing & Analytics 3 cr
Advanced study of the application of auditing standards, internal control evaluations, applications of statistics, audits of information systems, internal and operational auditing, and legal and reporting obligations.

ACC 561 Acc of Government and NFPE 3 cr
A study of the concepts and procedures underlying fund accounting, budgetary control, and financial reporting requirements for governmental and not-for-profit entities.
ACC 570  Professional Accounting I  3 cr
A study of issues and responsibilities relevant to the public accounting profession, including financial, regulation, assurance, and business considerations.

ACC 571  Professional Accounting II  3 cr
A study of contemporary issues and responsibilities relevant to the accounting profession, including ethical, legal and international considerations.

ACC 572  Fraud Ex  3 cr
Overview of the nature of occupational fraud and how it is committed included an introduction to the actions that can be taken to determine the presence of occupational fraud and procedures that can be implemented to deter fraud. Students will also learn how financial statement fraud and reporting occur, including investigation and financial fraud prevention techniques.

ACC 580  Emerging Issues in Accounting  3 cr
A study of current and emerging issues and responsibilities relevant to the accounting profession, with special emphasis on technology advancements, new services, regulatory changes, and international developments in accounting and business.

ACC 590  Special Topics  3 cr
Designed to provide graduate students an opportunity to study selected topics. Prerequisites: Permission of Department Chair. A student may count no more than three hours of Special Topics in the MBA degree program.

ACC 594  Independent Study in Account  3 cr
Readings and research on selected topics. Conference and formal research report required. Permission of department chair.