ACCOUNTING COURSES (ACCT)

ACCT 201 **PRINCIPLES OF ACCOUNTING I (3)** This course intro-duces basic principles of financial accounting and their application in the analysis, recording, and interpretation of business transactions.

ACCT 202 **PRINCIPLES OF ACCOUNTING II (3)** *Prerequisite: ACCT 201 (C- or better).* This course reinforces and expands the introduction of basic financial accounting principles. It introduces basic managerial accounting concepts and their application to business decision-making.

ACCT 301-302 **INTERMEDIATE ACCOUNTING (3, 3)** *Prerequisites: ACCT 201-202. (C- or better)* This sequence is an advanced treatment of theory and techniques related to asset, liability, and capital accounts; statement of cash flows; financial statement analysis; and special accounting problems.

ACCT 310 **GOVERNMENTAL/NON-PROFIT ACCOUNTING (3)** *Prerequisite: ACCT 301.* This course is a study of accounting principles and practices of governmental and non-profit institutions.

ACCT 311 **PERSONAL INCOME TAX (3)** Students will study the philosophy of taxation, the general concepts of gross income, tax accounting methods, depreciation, tax incentives, capital gains and losses, and specific forces on tax laws as they apply to individuals.

ACCT 313 **COST ACCOUNTING (3)** *Prerequisites: ACCT 201-202 (C- or better).* This course deals with concepts and objectives of cost accounting; cost information systems and accumulation procedures; planning and control of factory overhead; materials and labor planning and control; planning of profits, costs, and sales; controlling costs and profits; and costs and profit analysis.

ACCT 318 **CORPORATIONS, PARTNERSHIPS, ESTATES, TRUSTS AND GIFT TAXATION (3)** *Prerequisite: ACCT 311.* This course is a study of federal income tax as it applies to partnerships, corporations, estates, trusts, and gifts, and is an introduction to tax research techniques.

ACCT 323 **BUSINESS LAW FOR ACCOUNTANTS (3)** This course is a study of the accountant's legal responsibility including contracts, uniform commercial code, secured transactions, securities, suretyship, and bankruptcy.

ACCT 325 **MANAGEMENT ACCOUNTING (3)** *Prerequisite: ACCT 202.* This course addresses many accounting tools including cost behavior, budgeting, and performance reporting used by managers to assist them in operating business decisions.

ACCT 401 **ADVANCED ACCOUNTING (3)** *Prerequisites: ACCT 301-302.* This course focuses on the study of specialized accounting theory and techniques of partnerships and consolidations.

ACCT 405 **ACCOUNTING THEORY (3)** *Prerequisites: ACCT 301-302.* This course critically examines and evaluates accounting concepts and professional standards through examination of contemporary accounting literature.

ACCT 421 **AUDITING I (3)** *Prerequisites: ACCT 301-302.* This course examines the concepts and procedures used in auditing and introduces auditing standards and methods used to obtain evidence.

ACCT 422 **AUDITING II (3)** *Prerequisite: ACCT 421.* This expanded study of auditing theory and generally accepted auditing standards emphasizes developing audit judgment. An audit case is included.