COURSE DESCRIPTIONS

Designation of Courses

100-199 Introductory level: primarily for freshmen
200-299 Intermediate level: in some cases presupposes introductory
300-399 coursework, related experience, or intellectual maturity; primarily for freshmen and sophomores
400-499 Advanced level: usually presupposes previous work and involves specialized study of a subject; primarily for juniors and seniors

In course descriptions, credit in semester hours is indicated by a number in parentheses.

ACCOUNTING COURSES (ACCT)

ACCT 201 PRINCIPLES OF ACCOUNTING I (3) This course introduces 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.* 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.* 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 319 CORPORATE AND PARTNERSHIP TAXATION (3) This course, designed for marketing, management, economics, business administration, and accounting majors, covers federal income taxation of corporations and partnerships. It includes basic tax planning strategies and introduces 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 360 **ACCOUNTING INFORMATION SYSTEMS (3)** *Prerequisite: ACCT 202.* Accounting information systems comprise interrelated activities, documents, and technologies designed to collect data, process them, and report information to a diverse group of internal and external decision makers in organizations. This course covers the design, management and control, and audit of computer-based accounting systems.

ACCT 370 **FRAUD AND WHITE COLLAR CRIME (3)** *Prerequisite: ACCT 202.* This course examines the various types of fraud and white collar crime, the criminals who commit fraud and white collar crime, legal, law enforcement, and prosecutorial issues associated with investigating and prosecuting these crimes and their financial impact on organizations and society.

ACCT 397 **INDEPENDENT STUDY IN ACCOUNTING (1-3)** *Prerequisites: Approval of faculty sponsor and school dean; junior or senior standing.* This course provides students the opportunity to pursue individual study of topics not covered in other available courses. The area for investigation is developed in consultation with a faculty sponsor and credit is dependent on the nature of the work. May be repeated for no more than six credits.

ACCT 398 **SPECIAL TOPICS IN ACCOUNTING (1-3) [credit depends on topic]** *Prerequisites: A background of work in the discipline or prior consent of instructor.* This course will focus on an aspect of the discipline not otherwise covered by the regularly offered courses. The topic will vary according to professor and term; consequently, more than one may be taken by a student during his/her matriculation.

ACCT 399 **INTERNSHIP IN ACCOUNTING (1-6)** *Prerequisites: Juniors or seniors with a 2.25 minimum QPA; approval of written proposal by internship coordinator, and supervising faculty prior to registration.* Internships are offered in cooperation with a sponsoring individual or agency to provide students with ongoing educational opportunities in art beyond the classroom that are appropriately related to their area of emphasis. (See "Internships.")

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 421 **AUDITING PRINCIPLES (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 470 **FORENSIC ACCOUNTING (3)** *Prerequisite: ACCT 202.* Forensic accounting is the application of investigative and analytical skills for the purpose of resolving financial issues in a manner that meets standards required by courts of law. This course covers the accounting and legal foundations of forensic accounting, forensic accounting tools and standards, and common applications of forensic accounting including fraud investigation, organized crime and terrorism.