## COURSE DESCRIPTIONS

### Designation of Courses

| 100-199     | Introductory level: primarily for freshmen          |
| 200-299     | Intermediate level: in some cases presupposes introductory coursework, related experience, or intellectual maturity; primarily for freshmen and sophomores |
| 300-399     | 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** STRATEGIC COST MANAGEMENT (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.