

ACC-Accounting

ACC200 - Financial Accounting

The fundamentals of accounting concepts and procedures for sole proprietors, partnerships and corporations. The interpretation and use of financial statements and other relevant accounting information will be emphasized.

ACC202 - Accounting II

A continuation of basic accounting principles with an emphasis on partnership and corporate accounting.

ACC218 - Federal Income Tax I

This course provides an analysis of the federal income tax structure and procedures. The emphasis is on the federal law as it applies to individuals.

ACC301 - Intermediate Accounting I

In-depth treatment of basic accounting principles and concepts. A preparation for advanced courses in accounting and for the theory and practice sections of the uniform CPA examination.

ACC302 - Intermediate Accounting II

A continuation of the in-depth treatment of basic accounting principles and concepts with the emphasis on corporations. A preparation for advanced courses in accounting and for the theory and practice sections of the uniform CPA examination.

ACC318 - Federal Income Tax II

Advanced topics in federal taxation. Partnerships, decedents, estates, trusts, corporations, pension and profit-sharing plans, foreign income, securities, transactions, etc.

ACC320 - Volunteer Income Tax Assistance

The focus of this class is service learning. Students will be afforded the opportunity to receive IRS certification while making a difference in their community. Students will prepare annual income tax returns for low income tax payers who qualify for the volunteer income tax assistance program (VITA). Before doing so, students must pass certification exams on tax law, as well as software usage. All returns prepared as part of this class will be subject to a quality review prior to being filed with the appropriate government agency.

ACC321 - Managerial Accounting

For non-majors; emphasizes the use of accounting data in the decision-making process of a business enterprise. Topics covered are cost-volume relationships; manufacturing costs and analysis; relevant cost analysis; budgeting and variance analysis; responsibility accounting and cost allocation; job and process product costing.

ACC331 - Cost Accounting

An introduction to basic cost-accounting principles, cost-volume, profit analysis, standard costing, process and job order costing, and departmental budgeting.

ACC341 - Nonprofit Accounting

The student will explore the foundation of governmental and non-profit accounting theory. Students will analyze and apply the generally accepted accounting principles established for governmental and non-profit organizations. Additionally, students will learn the unique accounting and reporting requirements for non-profit entities. Topics

Course Descriptions

examined include those related to financial position, operating results, cash flow, and financial strength. Students will be shown how various accounting alternatives for recording transactions impact the usefulness of the information provided for decision making.

ACC401 - Advanced Financial Accounting

Special topics in accounting. Mergers and acquisitions, consolidated financial reports, fiduciaries, etc.

ACC441 - Auditing

Internal control evaluation and financial compliance, professional ethics, auditing standards and procedures, statistical sampling, and EDP auditing.

ACC450 - Introduction to Accounting Fraud Investigation

This class provides an introduction into fraud investigation from the perspective of an accounting professional. Coverage includes defining fraud, introduction to various fraudulent accounting schemes, reflection upon high profile fraud cases, quantitative and qualitative investigative techniques, understanding and testing internal controls over financial reporting, and professional ethics considerations.

ACC451 - Advanced Accounting Fraud Investigation

This class provides an advanced review of the strategies relevant to fraud investigation. Furthermore, students will have the opportunity to apply these skills within the context of an actual forensic investigation and valuation.

ACC491 - Accounting Internship

The student is placed with a business firm, bank, government agency or nonprofit organization performing accounting tasks. The internship experience offers a practical training ground for students that supplements

Course Descriptions

academic training by permitting them to apply the theories, concepts and techniques learned through their other coursework to address actual problems in a real business environment.

ACC735 - Emerging Issues in Accounting

This class integrates accounting theory with the current practices being conducted in the field. This class will provide the student with the opportunity to witness how accounting professionals today are responding to the foundational issues in the field.