

ACCT - ACCOUNTING

ACCT 2101 Principles of Accounting I (3-0-3)

A study of the underlying theory and application of financial accounting concepts. Introduction to accounting as a decision-making tool. Financial accounting principles, methods and procedures, including assets, liabilities, equities, and financial statements are examined. Analyzing and interpreting of financial statements as tools in the organization's information system are also examined.

ACCT 2102 Principles of Accounting II (3-0-3)

A study of the underlying theory and application of managerial accounting concepts. The course is a continuation of ACCT 2101, focusing on accounting as a decision-making tool. Management accounting principles, methods and procedures, are examined.

Prerequisite(s): ACCT 2101 with a minimum grade of C

ACCT 3111 Intermediate Accounting I (3-0-3)

An examination of the theory and application of generally accepted accounting principles to financial accounting statements and transactions. Topics include conceptual framework, accounting standards, the accounting process, time value of money, and most assets.

Prerequisite(s): ACCT 2102 with a minimum grade of C and ECON 2106 with a minimum grade of C and BUSA 2100 with a minimum grade of C and (MATH 1111 with a minimum grade of C or MATH 1113 with a minimum grade of C or MATH 1125 with a minimum grade of C or MATH 1131 with a minimum grade of C)

ACCT 3112 Intermediate Accounting II (3-0-3)

A continuation of Intermediate Accounting I. Topics include accounting for property, plant and equipment, depreciation and depletion, intangible assets, current and long term liabilities, stockholders' equity, earnings per share, and investments.

Prerequisite(s): ACCT 3111 with a minimum grade of C

ACCT 3113 Financial Accounting III (3-0-3)

The course examines the theory and application of generally accepted accounting principles to complex financial accounting transactions, financial statement preparation, and topics in financial accounting. Topics include accounting for leases, accounting changes, full disclosure and the statement of cash flows.

Prerequisite(s): ACCT 3111 with a minimum grade of C

ACCT 3125 Cost Accounting (3-0-3)

Basic cost accounting concepts and techniques, with an emphasis on providing information for management decision making. Topics include job and process costing, manufacturing cost behavior and control, and standard costing.

Prerequisite(s): ACCT 2102 with a minimum grade of C and BUSA 2100 with a minimum grade of C and (MATH 1111 with a minimum grade of C or MATH 1113 with a minimum grade of C or MATH 1125 with a minimum grade of C or MATH 1131 with a minimum grade of C)

ACCT 3135 Accounting Information Systems (3-0-3)

Analysis of manual and computer-based accounting systems, with emphasis on internal controls required to ensure the integrity of data collection and processing.

Prerequisite(s): ACCT 2101 with a minimum grade of C

Restriction(s):

Freshman students may **not** enroll.

ACCT 4115 Advanced Financial Accounting (3-0-3)

Topics include advanced financial accounting concepts and issues; accounting for partnerships, mergers, business combinations and foreign currency transactions.

Prerequisite(s): ACCT 3112 with a minimum grade of C

ACCT 4116 Contemporary Accounting Theory (3-0-3)

Current issues and directives of the accounting profession and the Securities and Exchange Commission.

Prerequisite(s): ACCT 3112 (may be taken concurrently) with a minimum grade of C

ACCT 4117 Governmental Accounting (3-0-3)

Problems and procedures pertaining to accounting for local and state governments and not-for-profit accounting. Topics include classification of receipts and expenditures, preparation of reports, budgeting, operations, and fund accounting transactions.

Prerequisite(s): ACCT 2102 with a minimum grade of C and BUSA 2100 with a minimum grade of C

Restriction(s):

Freshman or Sophomore students may **not** enroll.

ACCT 4118 Fraud Examination (3-0-3)

This course covers the principles and methodology of fraud detection and deterrence. The course includes such topics as skimming, cash larceny, check tampering, register disbursement schemes, billing schemes, payroll and expense reimbursement schemes, non-cash misappropriations, corruption, accounting principles of fraud, fraudulent financial statements and interviewing witnesses.

Prerequisite(s): ACCT 2101 with a minimum grade of C

Restriction(s):

Freshman or Sophomore students may **not** enroll.

ACCT 4126 Analysis of Financial Statements for Investments and Management (3-0-3)

This course deals with financial statement analysis of many different types of firms and from differing points of view. It includes a discussion of how businesses become successful financially. Equivalent course: FINC 4126.

Prerequisite(s): (FINC 3105 with a minimum grade of C or FINC 3109 with a minimum grade of C)

ACCT 4141 Income Taxation for Individuals (3-0-3)

Concepts and techniques of individual income tax planning and practice. Topics also include business expenses, depreciation and accounting methods.

Prerequisite(s): ACCT 2102 with a minimum grade of C and BUSA 2100 with a minimum grade of C

Restriction(s):

Freshman or Sophomore students may **not** enroll.

ACCT 4142 Income Taxation for Corporations and Partnerships (3-0-3)

Concepts and techniques of partnership and corporation income tax planning and practices. Topics also include estates, trusts, gift taxes and income tax planning.

Prerequisite(s): ACCT 4141 with a minimum grade of C

ACCT 4155 Auditing Principles (3-0-3)

Concepts, objectives, standards, and procedures used to audit the financial statements and operations of business organizations. Topics include financial statement auditing, legal liability, ethics, computerized auditing and statistical sampling. This course is recommended for students who plan to pursue careers in public accounting.

Prerequisite(s): (ACCT 3135 with a minimum grade of C and ACCT 3112 (may be taken concurrently))

ACCT 4156 Internal Auditing (3-0-3)

Theory and practice of internal auditing, including financial, operational, performance and compliance audits, and auditing of computer-based systems. This course is intended for accounting majors pursuing professional careers in fields other than public accounting and is an elective for non-accounting business majors.

Prerequisite(s): ACCT 3111 with a minimum grade of C

ACCT 4698 Internship in Accounting (0-0-(1-3))

Prerequisite: Approval of Department Chair. Placement is restricted and cannot entail an individual's current employment assignment. A substantial written proposal and final report are required. A minimum of nine hours of work per week is required. Credit may be applied only as an elective. (S/U grading.)

Restriction(s):

Enrollment limited to students in the Department Prerequisite college.

ACCT 6117 Managerial Accounting (3-0-3)

An in-depth look at accounting from the standpoint of the managerial decision-making process. Open to MBA - Accounting Concentration students only.

Restriction(s):

Enrollment is limited to Graduate Level level students.

Enrollment limited to students in the Turner College of Business Technology college.

ACCT 6118 Fraud and Forensic Accounting (3-0-3)

Prerequisite: Admission to the MBA - Concentration in Accounting Program. This course provides a broad overview of fraud and forensic accounting, the key internal controls required to deter/detect frauds, a broad overview of corporate governance laws, elements of fraud investigation, and the use of technology to detect fraud. Actual fraud cases will be analyzed and discussed to highlight the importance of fraud and its impact on businesses and our society.

Restriction(s):

Enrollment is limited to Graduate Level level students.

ACCT 6126 Financial Reporting and Analysis (3-0-3)

Prerequisite: Admission to the MBA - Concentration in Accounting program. This course is designed to prepare students to interpret and analyze financial statements from the viewpoint of financial statement users.

Restriction(s):

Enrollment is limited to Graduate Level level students.