ACCOUNTING (ACCT)

Courses

ACCT 201 | PRINCIPLES OF FINANCIAL ACCOUNTING
Units: 3
Introduction to accounting records, their purpose and use, emphasizing the establishment of a solid conceptual background. Accounting procedures for specific asset, liability, and owner’s equity accounts are also examined from the point of view of users of financial statements.

ACCT 202 | PRINCIPLES OF MANAGERIAL ACCOUNTING
Units: 3
Prerequisites: ACCT 201
Introduction of managerial accounting information for planning, controlling, and making decisions within a firm. Current changes to the business environment and their impact on accounting is also presented.

ACCT 300 | INTERMEDIATE ACCOUNTING I
Units: 3
Prerequisites: ACCT 202 and (MATH 130 or MATH 150 or MATH 151)
Emphasis is placed upon corporate organization with a comprehensive study of current assets; property, plant, and equipment; intangible assets; and current liabilities. Recent developments in accounting theory and their impact on financial reporting are illustrated.

ACCT 301 | INTERMEDIATE ACCOUNTING II
Units: 3
Prerequisites: ACCT 300 and (MATH 130 or MATH 150 or MATH 151)
Extension of Intermediate Accounting I. Topics covered include long-term liabilities, pensions, leases, deferred taxes, and owners' equity issues.

ACCT 302 | COST ACCOUNTING
Units: 3
Prerequisites: ACCT 202 and (MATH 130 or MATH 150 or MATH 151)
Sources of data and preparation of financial statements in manufacturing organizations are studied. Primary emphasis is on costs for control, decision processes internal to the firm (including standards of performance), relevant costs for decisions, budgets, and capital investment considerations.

ACCT 303 | ACCOUNTING INFORMATION SYSTEMS
Units: 3
Prerequisites: ACCT 300 and ACCT 302 and (MATH 130 or MATH 150 or MATH 151)
Information requirements and transaction processing procedures relevant to integrated accounting systems. The course emphasizes accounting system design, analysis, and related internal controls.

ACCT 303W | ACCOUNTING INFO SYSTEMS
Units: 3
Prerequisites: ACCT 300 and ACCT 302 and (MATH 130 or MATH 150)

ACCT 306 | FEDERAL TAX ACCOUNTING I
Units: 3
Prerequisites: ACCT 201 and (MATH 130 or MATH 150 or MATH 151)
Students will learn the fundamentals of federal income tax law from both a theory and practice perspective. Research projects and sample tax returns are used to illustrate course material. This course is designed for anyone needing a background in tax practice, or who would like to take a more active role in their own individual tax planning. Although the course is designed for Business and Accounting majors, upper division students from outside the School of Business Administration are welcome and are encouraged to consult with the instructor for permission to take the course.

ACCT 320 | ETHICS FOR ACCOUNTANTS
Units: 3
Prerequisites: ACCT 202 and (MATH 130 or MATH 150 or MATH 151)
Course develops student skills to recognize and apply ethical concepts within accounting and financial reporting engagements. The course covers theoretical foundations of ethical decision making and then shows the application of those ethical foundations to real life situations that accountants might encounter. Understanding the overall ethical responsibilities accountants have to protect the public interest is emphasized.

ACCT 401 | ADVANCED ACCOUNTING
Units: 3
Prerequisites: ACCT 301 and (MATH 130 or MATH 150 or MATH 151)
Accounting and reporting for business combinations, foreign currency transactions, partnerships, and not-for-profit organizations such as governments, charities, universities, and hospitals.

ACCT 401W | ADVANCED ACCOUNTING
Units: 3
Prerequisites: ACCT 301 (Can be taken Concurrently) and (MATH 130 or MATH 150)

ACCT 407 | FEDERAL TAX ACCOUNTING II
Units: 3
Prerequisites: ACCT 300 and ACCT 306 and (MATH 130 or MATH 150 or MATH 151)
Study of special tax considerations pertaining to corporations and partnerships. Practice tax returns are used to illustrate the course material.

ACCT 408 | AUDITING
Units: 3
Prerequisites: ACCT 301 and ACCT 303 and (MATH 130 or MATH 150 or MATH 151)
Intensive introduction to the attest function in society today. The environment, the process, and the report of the public auditor are analyzed. Potential extensions of the attest function are examined.

ACCT 480 | INTERNATIONAL ACCOUNTING STANDARDS
Units: 3
Prerequisites: ACCT 300 and (MATH 130 or MATH 150 or MATH 151)

ACCT 481 | EUROPEAN ACCOUNTING BUSINESS ENVIRONMENT
Units: 3
Prerequisites: ACCT 300 and ACCT 480 (Can be taken Concurrently) and (MATH 130 or MATH 150 or MATH 151)

ACCT 492 | TAX CONSULTING SIMULATION
Units: 3
Prerequisites: ACCT 301 (Can be taken Concurrently) and (MATH 130 or MATH 150 or MATH 151)

ACCT 404 | SPECIAL TOPICS
Units: 3
Prerequisites: ACCT 301 and (MATH 130 or MATH 150 or MATH 151)
Course focuses on understanding tax consulting fundamentals, ability to research tax questions, ability to develop tax planning alternatives using business cases, and ability to communicate tax strategies to clients orally and in writing. The course concludes with participation in a large, CPA firm sponsored tax competition. Instructor's permission required to enroll in this class.
ACCT 498 | INTERNSHIP  
Units: 1-3  
Prerequisites: MATH 130 or MATH 150 or MATH 151  
Experiential learning working in a business, government, or nonprofit organization. Placements provide the opportunity for practical application of accounting, business, and economics principles. Placement must emphasize accounting field. See schedule of classes for special meeting times. This course may not be repeated for credit.

ACCT 499 | INDEPENDENT STUDY  
Units: 1-4  
Repeatability: Yes (Can be repeated for Credit)  
Prerequisites: MATH 130 or MATH 150 or MATH 151  
Independent study including empirical research and written reports. A maximum of 3 units of independent study may be used to satisfy requirements for the major.