ACCOUNTING (ACC)

ACC 2301. Accounting in Organizations and Society.
Introductory accounting course for non-business majors. Describes the role of accounting as an information system essential for the operation of today's organizations. Focus is on (1) how data is captured and processed to provide information for decision-making, and (2) how the information provided can be used for decision-making.

Grade Mode: Standard Letter

A study of financial statement analysis and overview of financial statements.

Grade Mode: Standard Letter

ACC 2361. Introduction to Financial Accounting.
This course introduces financial accounting concepts and their application in the accounting process for business organizations, including financial statement preparation, analysis and communication of financial information and related ethical responsibilities. Prerequisite: Math 1319 or equivalent or SAT Mathematics score of 580 to 800 or ACT Math (MP) score of at least 27.

Grade Mode: Standard Letter

ACC 2362. Introduction to Managerial Accounting.
This course provides an introduction to the use of accounting information as an aid to management decision making and budgeting. Students will gain an appreciation of control processes and an understanding of accounting reports and related ethical responsibilities. Prerequisites: ACC 2361 and MATH 1319 or equivalent or SAT Mathematics score of 580 to 800 or ACT Math (MP) score of at least 27.

Grade Mode: Standard Letter

ACC 2313. Intermediate Accounting I.
An in-depth study of accounting concepts and standards with emphasis on current theory and practices relating to corporate financial statements particularly stressing asset measurement and presentation. Prerequisites: ACC 2361 and ACC 2362 with a grade of "C" or higher.

Grade Mode: Standard Letter

ACC 3314. Intermediate Accounting II.
This course provides a study of accounting problems related to liability measurement, determination of stockholders' equity, earnings per share, leases, and revenue recognition. It also covers intangibles and investments. Prerequisite: ACC 3313 with a grade of "B" or higher.

Grade Mode: Standard Letter

ACC 3363. Governmental Accounting.
A study of concepts and techniques of fund accounting, and financial reporting for governmental and not-for-profit organizations including state and local government, universities, hospitals, and other public sector entities. Prerequisite: ACC 3313 with a grade of "B" or higher.

Grade Mode: Standard Letter

ACC 3365. Cost/Managerial Accounting.
The study of cost/management accounting within the manufacturing and merchandising environment. Includes the analysis of cost accumulation, planning, and control within the organization. Specific topics emphasized are job order and process costing; standard costing, standard costing and variance analysis; absorption and direct costing; budgetary procedures; cost/volume profit analysis; and capital budgeting techniques. Prerequisites: QMST 2333; ACC 2362 with a grade of "C" or higher, and completion or concurrent enrollment in ACC 3313.

Grade Mode: Standard Letter

ACC 3385. Accounting Systems.
A study of elements of theory, procedures, and practice relating to system design and implementation for manual and computerized accounting information systems. Emphasis placed on system selection, data entry, file structure, internal control implementation, and report generation for various information end-users. Prerequisites: ACC 3313 with a grade of "B" or higher, and CIS 3380.

Grade Mode: Standard Letter

ACC 4313. Internal Audit and Controls.
A study of the theory and practices relating to internal auditing. The course emphasizes the procedures used to evaluate and improve the effectiveness of risk management and control processes, including prevention and detection of fraud. Prerequisites: ACC 3314 and ACC 3385 with grades of "C" or higher.

Grade Mode: Standard Letter
An introduction to Federal income tax provisions, concepts and issues concerning individuals, business and property transactions. The coursework focuses on income and expense recognition as well as tax planning opportunities. Prerequisite: ACC 3313.

Grade Mode: Standard Letter
about Survey of Income Tax

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

ACC 5303. Fundamental Accounting.
An intensive study of financial accounting procedures, concepts, and reports utilized in making business decisions, including preparation and interpretation of financial statements, measurement of cash flows, and financial forecasting. May not be counted as an elective MBA course. This course does not earn graduate degree credit.

Course Attribute(s): Exclude from 3-peat Processing

Grade Mode: Standard Letter
about Fundamental Accounting

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

ACC 5315. Selected Topics in Financial Accounting.
The study of specialized financial accounting topics, existing and prospective, necessary for an advanced understanding of financial reporting. Topics include: pensions and post-retirement benefits, deferred taxes, derivatives, share-based payments, interim and segment reporting and emerging issues of the Emerging Issues Task Force. Prerequisite: ACC 3314 with a grade of "B" or better.

Grade Mode: Standard Letter
about Selected Topics in Financial Accounting

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

ACC 5316. Advanced Accounting.
A study of accounting for business combinations and consolidated financial statements. Additional selected topics may include accounting for multinational operations, interim reporting, SEC reporting, partnership and governmental and not-for-profit accounting. Prerequisite: ACC 3314 with a grade of "B" or better.

Grade Mode: Standard Letter
about Advanced Accounting

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

ACC 5320. Auditing.
A study of the underlying theory of external financial auditing including professional ethics, auditing standards and procedures, and the role of auditor's judgment. (Suggested for CPA eligibility). Prerequisite: ACC 3314 with a grade of "B" or better. Co-requisite: ACC 5315.

Grade Mode: Standard Letter
about Auditing

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

ACC 5340. Individual Income Tax.
A study of the tax concepts and issues involved in an individual's employment and personal life, and in sole proprietorships, property transactions, tax administration and tax practice. Regulatory and ethical issues are incorporated into the discussion. Prerequisite: ACC 3313 with a grade of "B" or better.

Grade Mode: Standard Letter
about Individual Income Tax

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

ACC 5350. Professional Accounting Research.
An examination of the sources of authoritative standards in accounting, auditing, and tax; includes primary sources (FASB, GASB, SAS, law and administrative tax) and secondary. The course develops procedures for identifying the applicable accounting issues, locating appropriate authority, and communicating the results of professional research. Prerequisite: ACC 3314 with a grade of "B" or better.

Grade Mode: Standard Letter
about Professional Accounting Research

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

ACC 5352. Financial Statement Reporting and Analysis.
A study of financial statement reporting and analysis. Use of tools and skills will be used to analyze and interpret financial reports for assessing financial performance of firms to facilitate investment, lending, and other financial decisions in a variety of business contexts. Prerequisite: ACC 3313, or ACC 5303, or ACC 5361 or equivalent.

Grade Mode: Standard Letter
about Financial Statement Reporting and Analysis

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

ACC 5355. IT Auditing.
A study of the IT audit: the process of collecting and evaluating evidence of an IT system practices and operations. The course develops understanding of the procedures to test whether the systems are safeguarding assets, maintaining data security and operating effectively and efficiently. Prerequisite: ACC 5320 or ACC 5371.

Grade Mode: Standard Letter
about IT Auditing

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.
ACC 5361. Accounting Analysis for Managerial Decision Making.
Use of accounting information for improving managerial decision making. Emphasis is on understanding the practice of business management, budgeting, cost behavior, and operational, internal, and management control. Prerequisite: B A 5352.
Grade Mode: Standard Letter
about Accounting Analysis for Managerial Decision Making
3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

ACC 5362. Cost and Managerial Accounting Theory.
A study of recent developments and topics in the area of cost and managerial accounting. Includes a discussion of quantitative techniques and their applicability to accounting problems. Prerequisites: ACC 3313 with a grade of "B" or better or ACC 5361.
Grade Mode: Standard Letter
about Cost and Managerial Accounting Theory
3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

ACC 5366. Business Entity Taxation.
Grade Mode: Standard Letter
about Business Entity Taxation
3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

ACC 5367. Seminar in Auditing.
A continuing study of the underlying theory of auditing with an emphasis on professionalism, ethics, and legal liability. Coverage will also extend to the responsibilities and standards of external auditing, internal auditing, governmental auditing, and international auditing, including exposure to current developments in these areas. Practical applications will focus on risk assessment, the use of analytical procedures, and the use of the computer as an audit tool. Prerequisite: ACC 5320.
Grade Mode: Standard Letter
about Seminar in Auditing
3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

ACC 5369. Special Studies in Accounting.
Directed study and research on selected accounting topics, including the development of accounting thought and research in: advanced tax topics, international accounting, professional ethics and managerial and financial accounting. Courses will be offered as independent instruction. Prerequisite: Consent of instructor and department chair.
Grade Mode: Standard Letter
about Special Studies in Accounting
3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

ACC 5370. Internship in Accounting.
Experiential learning during which the students work in accounting. This work experience may be in public, industry, or governmental accounting units. The student is immersed in a variety of intensive work assignments with increasing levels of responsibility. Graded on a credit (CR), no credit (F) basis. Prerequisite: Specified by employer with consent of instructor and department chair.
Grade Mode: Credit/No Credit
about Internship in Accounting
3 Credit Hours. 0 Lecture Contact Hours. 20 Lab Contact Hours.

ACC 5371. Accounting Information Systems.
This course studies various accounting information systems technologies used to enhance business process operations. It also explores management of risks and controls, and management of information resources. Prerequisite: ACC 313 with a grade of "B" or higher.
Grade Mode: Standard Letter
about Accounting Information Systems
3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

ACC 5372. Tax Research.
An examination of the sources of tax authority, which include its primary sources (legislative, judicial, and administrative), as well as secondary sources. The course also develops procedures for identifying the applicable tax issues, locating appropriate tax authority, and communicating the results of tax research. Prerequisite: ACC 5366 or concurrent enrollment.
Grade Mode: Standard Letter
about Tax Research
3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

ACC 5373. Fraud Detection and Prevention.
This course provides an in-depth study of how and why fraud is committed. It explores red flags that may help in detecting fraudulent activities, how fraudulent conduct can be deterred, and how allegations of fraud should be investigated and resolved. Prerequisite: ACC 313 with a grade of "B" or better.
Grade Mode: Standard Letter
about Fraud Detection and Prevention
3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

ACC 5375. Business Information Consulting.
Integrative capstone for the MSAIT Program using principles and concepts applied through the analysis and presentation of case studies dealing with current issues or emerging trends in the fields of accounting and information technology for the accounting professionals serving as consultants. Prerequisite: ACC 5371.
Grade Mode: Standard Letter
about Business Information Consulting
3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.
ACC 5377. Partnership Taxation.
A comprehensive study of the tax implications of conducting a business as a partnership or as a limited liability company. Life-cycle analysis and tax planning considerations are emphasized. Prerequisite: ACC 5340.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.
Grade Mode: Standard Letter
about Partnership Taxation

This course focuses on the procedural aspects of tax planning and tax return preparation. Coverage includes IRS enforcement tools and corresponding taxpayer rights, audits and appeals, civil and criminal penalties, and statutory relief provisions. Professional standards and ethical considerations in tax practice are emphasized. Prerequisite: ACC 5366 or concurrent enrollment.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.
Grade Mode: Standard Letter
about Tax Practice, Procedures, Audits and Controversy

ACC 5379. State and Local Taxation.
This is a survey of state and local income tax systems emphasizing income and franchise taxes on individuals and business entities, sales and use taxes, and property taxes. Coverage includes business nexus and multistate allocation and apportionment issues. Prerequisite: ACC 4328 or ACC 5340. Corequisite: ACC 5366.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.
Grade Mode: Standard Letter
about State and Local Taxation

ACC 5381. Advanced Business and Regulation Concepts.
An in-depth study of business environment and regulation concepts in preparation for professional accounting exams. Either ACC 5380 or 5381 must be taken in the final semester of the Master of Accounting program. Prerequisites: ACC 5360 and ACC 5366.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.
Grade Mode: Standard Letter
about Advanced Business and Regulation Concepts

The use of information technology for integrating enterprises for operational control and strategic business intelligence is examined via ERP applications in customer relationship management, accounting and finance, purchasing and production control, sales and marketing, and human resource management. Managerial issues surrounding the selection, design and implementation of ERP systems are emphasized.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.
Grade Mode: Standard Letter
about Enterprise Resource Planning Systems

ACC 5384. IT Systems Project Management.
An in-depth study of the project management body of knowledge as applied to Information Technology with emphasis on the management of scope, costs, schedules, quality and risks. Includes program management, system methodologies, material procurement, and human, cultural, and international issues and their impact on the organization.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.
Grade Mode: Standard Letter
about IT Systems Project Management

ACC 5385. Database Management Systems.
Explores the concepts, principles, issues and techniques for managing corporate data resources using database management systems. The course includes techniques for analysis, design, and development of database systems, creating and using logical data models, database query languages, and procedures for evaluating database management software. Student will use a relational database management system to develop a management information system.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.
Grade Mode: Standard Letter
about Database Management Systems

ACC 5389. Corporate Government Ethics.
A study of the corporate governance and ethical issues in accounting, including ethical reasoning, integrity, objectivity, independence, core values and professional issues. Prerequisites: ACC 5315, ACC 5320 and ACC 5366, and within 9 hours of graduation.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.
Grade Mode: Standard Letter
about Corporate Government Ethics

ACC 5390A. International Accounting.
A study of the impact of international business activity on the profession of accounting. The course will investigate the development of international accounting standards and compare those standards to existing United States standards. Students taking ACC 4390A for credit may not take ACC 5390A for credit. Prerequisite: ACC 5315.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.
Course Attribute(s): Multicultural Content
Grade Mode: Standard Letter
about International Accounting

ACC 5390F. Mergers, Acquisitions, and Consolidations Taxation.
This course on mergers, acquisitions and consolidations will examine the tax ramifications and corporate strategies considerations of buying, selling and combining different companies; the consolidated tax return consequences of those affiliated groups; and the residual outcomes and tax attributes that result from corporate divisions. Prerequisite: ACC 5366.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.
Course Attribute(s): Topics
Grade Mode: Standard Letter
about Mergers, Acquisitions, and Consolidations Taxation
ACC 5390G. Sustainability Reporting.
This course on sustainability reporting strategies will examine analytical methods and reporting techniques used by for-profit and non-profit companies to support sustainable operations. Prerequisite: ACC 5303 or equivalent.

3 Credit Hours. 3 Lecture Contact Hours. 0 Lab Contact Hours.

Course Attribute(s): Topics
Grade Mode: Standard Letter
about Sustainability Reporting