

## UNDERGRADUATE ACCOUNTING COURSE OFFERINGS

### ACCT 23020 INTRODUCTION TO FINANCIAL ACCOUNTING (3)

Introduction to principles of accounting as they relate to financial accounting and the preparation of financial statements.

### ACCT 23021 INTRODUCTION TO MANAGERIAL ACCOUNTING (3)

Introduction to principles of accounting as they relate to managerial accounting, including cost relationships. Prerequisite: ACCT 23020,

### ACCT 33000 FUNDAMENTAL TAX PROCEDURES (3)

Nontechnical presentation of federal income tax laws and regulations as they relate to individuals. Prerequisite: Cumulative 2.50 GPA; and ACCT 23020 or ACTT 11000; and ACCT 23021 or ACTT 11001; not open to accounting majors.

### ACCT 33001 CORPORATE ACCOUNTING I (3)

The review of the accounting cycle; financial statement preparation; accounting for sales, receivables, inventory, current liabilities and fixed assets. Written communication and professional accounting research skills are emphasized. Prerequisite: Cumulative 2.5 GPA; and ACCT 23021 or ACTT 11011; and accounting major.

### ACCT 33004 INTRODUCTION TO ACCOUNTING SYSTEMS (3)

Provides an overview of accounting information systems with emphasis on systems design and internal controls. Interpersonal skills and computer applications are emphasized. Prerequisite: Cumulative 2.5 GPA; and ACCT 23021 or ACTT 11011; and accounting major.

### ACCT 33010 COST ACCOUNTING (3)

Cost accounting for manufacturing and service organizations including cost determination, cost analysis and reporting costs for decision-making, planning and control. Ethical decision making and computer applications are emphasized. Prerequisite: Cumulative 2.50 GPA; and ACCT 33001 and ACCT 33004; and accounting major.

### ACCT 33012 CORPORATE ACCOUNTING II (3)

Accounting for long-term liabilities, debt and equity investments, leases,

pensions, and other postretirement benefits, income tax allocation, and owners' equity; statement of cash flows. Verbal communication skills and professional accounting research skills are emphasized. Prerequisite: Cumulative 2.50 GPA; and ACCT 33001 and ACCT 33004; and accounting major.

**ACCT 33061 FINANCIAL REPORTING ISSUES AND ANALYSIS (3)**

Issues relative to the balance sheet, income statement and cash flow statement. Topics include assets, liabilities, owner's equity, revenue recognition, EPS, deferred taxes and pensions. Cannot be counted towards accounting major. Prerequisite: Cumulative 2.5 GPA; and ACCT 23021 or ACTT 11011; not open to accounting majors.

**ACCT 33063 COST CONTROL AND ANALYSIS FOR MANAGEMENT (3)**

Cost accounting concepts and procedures; analysis of revenue cost and income variances. Open only to nonaccounting majors; cannot be counted towards accounting major. Prerequisite: Cumulative 2.5 GPA; and ACCT 23021 or ACTT 11011; not open to accounting majors.

**ACCT 43010 PRINCIPLES OF AUDITING AND CONTROL (3)**

Integration of concepts and practical aspects of auditing. The importance of strong controls is stressed. Ethical decision making and written communication skills are emphasized. Prerequisite: Cumulative 2.50 GPA; and senior standing; and ACCT 33010 and ACCT 33012; and accounting major.

**ACCT 43013 ADVANCED MANAGEMENT ACCOUNTING (3)**

Advanced techniques and issues in costing and accounting measurement for management planning, decision-making and control. Professional accounting research, verbal communication and ethical decision making skills are emphasized. Prerequisite: Cumulative 2.50 GPA; and senior standing; and ACCT 33010 and ACCT 33012; and accounting major.

**ACCT 43014 ADVANCED ACCOUNTING SYSTEMS (3)**

Emphasizes the analysis, design and implementation of accounting information systems and internal controls. Written communication, ethical decision making and computer application skills are emphasized. Prerequisite: Cumulative 2.50 GPA; and senior standing; and ACCT 33010 and ACCT 33012; and accounting major.

**ACCT 43020 CORPORATE ACCOUNTING III (3)**

Business combinations; consolidated financial statements; specialized

disclosures; foreign currency impacts; inter-corporate investments. Professional accounting research and interpersonal skills are emphasized. Prerequisite: Cumulative 2.50 GPA; and senior standing; and ACCT 33010 and ACCT 33012 and ACCT 43031; and accounting major.

#### ACCT 43031 INCOME TAXATION (3)

Basic concepts of income recognition and deductions for individuals and corporations. Detailed coverage of the taxation of C corporations. Written communication skills are emphasized. Prerequisite: Cumulative 2.50 GPA; and senior standing; and ACCT 33010 and ACCT 33012; and accounting major.

#### ACCT 43033 INCOME TAXATION II (3)

Advanced partnership and corporate tax problems; estate and gift taxation; tax administration and practice. Professional accounting research and written communication skills are emphasized. Prerequisite: Cumulative 2.50 GPA; and senior standing; and ACCT 43031; and accounting major.

#### ACCT 43034 NONPROFIT ACCOUNTING AND AUDITING (3)

Unique nonprofit, financial reporting, managerial accounting, and financial and operating audits for government and nonprofit entities. Professional accounting research, written communication and ethical decision making emphasized. Prerequisite: Cumulative 2.50 GPA; and senior standing; and ACCT 33010 and ACCT 33012; and accounting major.

#### ACCT 43092 ACCOUNTING INTERNSHIP (3)

Study of activities related to concurrent on-the-job experience with cooperating industrial and public accounting firms. Professional accounting research and written communication skills are emphasized. Prerequisite: Junior standing and accounting major and special approval.

#### ACCT 43093 VARIABLE TITLE WORKSHOP IN ACCOUNTING (1-3)

To be determined when a specific course is proposed for a particular term. Prerequisite: Senior standing and accounting major and special approval.

#### ACCT 43095 SPECIAL TOPICS ACCOUNTING (1-3)

Special topics course that will be offered periodically with different topics and different faculty involved each time the course is offered. Prerequisite: Senior standing and accounting major and special approval.

#### ACCT 43096 INDIVIDUAL INVESTIGATION IN ACCOUNTING (1-3)

Open only to senior majors in accounting with permission of adviser. Prerequisite: Senior standing and accounting major and special approval.