

ACCOUNTING (ACC)

ACC 3112 Intermediate Accounting I (4)

Financial accounting must adhere to Generally Accepted Accounting Principles by FASB and the International Financial Reporting Standards. The course begins with the income statement and the asset side of the balance sheet to build a deeper understanding of these fundamental accounting reports and related compliance. Falls.
Prerequisite(s): BUS 2000, or BU 1152 and BU 2262.

ACC 3122 Intermediate Accounting II (4)

Building on content presented in Intermediate Accounting I, students expand their knowledge of accounting theory and adherence to Generally Accepted Accounting Principles by FASB and the International Financial Reporting Standards. Emphasis is on advancing understanding of essential accounting principles for balance sheet liabilities and shareholder's equity, cash flow statements, and financial statement disclosures. Springs.
Prerequisite(s): ACC 3112 or BU 3112.

ACC 3142 Cost Accounting (4)

Cost Accounting focuses on critical cost data needed by organizations for product costing, decision-making, and performance evaluation. Topics include process costing, variable costing, cost allocations, multiple product decisions, inventory management, standard costing, transfer pricing, and making decision under uncertainty. Springs.
Prerequisite(s): BUS 2000, or BU 1152 and BU 2262.

ACC 3170 Income Taxes (4)

This course provides an examination of the IRS Tax Code for individuals and businesses. This course emphasizes student application of the principles of tax reporting requirements including all sources of income, deductions from income, exemptions, exclusions and other relevant tax treatments. This course provides an extensive hands-on approach for completing appropriate tax forms and other required documentation. Falls.
Prerequisite(s): BUS 2000 or BU 1152 and BU 2262.

ACC 4100 Accounting Info Systems and Analytics (4)

This course focuses on the effective control of business information processing systems using modern technology and provides students with a conceptual understanding of data analytic thinking and terminology. Students will gain experience with various data analytics tools and develop an understanding of the role of data analysis in decision-making while effectively utilizing various accounting information systems. Falls. (QRCO) (TECO)
Prerequisite(s): ACC 3122 or BU 3122.

ACC 4122 Advanced Accounting (4)

Students expand their knowledge of accounting beyond Intermediate Accounting to build understanding of partnership transactions, consolidations, governmental accounting, not-for-profit, international accounting and other topics potentially tested on the Certified Public Accountant (CPA) exam. A review of the regulatory environment and IRFS may also be included. Springs.
Prerequisite(s): ACC 3122 or BU 3122.

ACC 4180 Auditing Theory & Practice (4)

Topics covered in Auditing Theory and Practice include: responsibilities and duties of auditors, types of assurance engagements, auditing standards, internal control, auditor's reports, potential legal liability faced by auditors, and ethics. Case studies of fraud are examined. Students gain hands-on experience performing audit procedures by applying course concepts to authentic scenarios utilizing data analytics software. Falls.
Prerequisite(s): ACC 3122 or BU 3122.

ACC 4888 Accounting Internship (1-12)

An experiential learning opportunity in the field of accounting that allows students to work within approved host organizations. Objectives and on-site work hours are supervised. Forty hours of experience equals one credit. Repeatable for a maximum of 12 credits. A minimum of 4 credits is required if the student elects this course as their capstone experience. Pass/No Pass. Springs, Falls, Winterims. Instructor permission required.
Prerequisite(s): Minimum GPA of 2.75.