

ACCOUNTING (ACCT)

ACCT 6101 - Accounting for Managers (3 Credits)

This course is designed to familiarize the student with applications of accounting data in decision making; cost analysis is applied in the development of budgets; and standards as an accounting tool for cost control and pricing. A case problem that requires students to interpret and discuss their analysis in the context of managerial decision-making is used. Offered: Fall.

Restrictions:

Enrollment limited to students with a semester level of Graduate.

Lecture hours: 3

ACCT 6102 - Managerial/Cost Accounting II (3 Credits)

This is a study of budgeting, standard costing, cost-volume profit analysis, performance evaluation, and variable costing. also covers new developments in the area of costing Prerequisite: ACCT 6101 Offered: Fall.

Prerequisites: ACCT 6101

Restrictions:

Enrollment limited to students with a semester level of Graduate.

Lecture hours: 3

ACCT 6107 - Accounting Theory (3 Credits)

The study of the conceptual theory underlying accounting and the development of accounting principles within conceptual theory. Emphasis is placed on accounting objectives and the cost, revenue, income, asset, and equity concepts. Offered: Summer.

Prerequisites: ACCT 3102

Restrictions:

Enrollment limited to students with a semester level of Graduate.

Lecture hours: 3

ACCT 6112 - Advanced Auditing I (3 Credits)

A detailed study of audit procedures includes audit sampling, tests of controls, and substantive tests. Prerequisite: ACCT 6101 Offered: Summer.

Prerequisites: ACCT 6101

Lecture hours: 3

Other hours: 3

ACCT 6131 - Advanced Accounting I (3 Credits)

This course is a study of financial accounting and reporting related to partnerships, branches, segmental and interim reporting. Prerequisite: ACCT 6101 Offered: Spring.

Prerequisites: ACCT 6101

Restrictions:

Enrollment limited to students with a semester level of Graduate.

Lecture hours: 3

ACCT 6141 - Municipal Accounting (3 Credits)

Fund theory, generally accepted accounting principles, and accounting practice and reporting for state and local governments. Prerequisite: ACCT 6101 Offered: Summer.

Prerequisites: ACCT 6101

Lecture hours: 3

Other hours: 3