

ACCOUNTING (ACCT)

ACCT 2101 - Accounting Principles I (3 Credits)

A study of the underlying theory and application of financial accounting concepts. Offered: Fall, Spring, Summer.

Prerequisites: MATH 1001 or MATH 1111 or MATH 1113

Lecture hours: 3

ACCT 2102 - Accounting Principles II (3 Credits)

A study of the underlying theory and application of managerial accounting concepts. Offered: Fall, Spring, Summer.

Prerequisites: ACCT 2101

Lecture hours: 3

ACCT 3101 - Intermediate Accounting I (3 Credits)

Financial accounting and reporting related to the development of accounting standards, financial statements, cash and receivables. Offered: Fall.

Prerequisites: ACCT 2102

Lecture hours: 3

ACCT 3102 - Intermediate Accounting II (3 Credits)

Financial accounting and reporting related to inventory, property, plant and equipment, intangibles, liabilities and stockholders' equity. Offered: Spring.

Prerequisites: ACCT 3101

Lecture hours: 3

ACCT 3103 - Intermediate Accounting III (3 Credits)

Financial accounting and reporting related to investments, leases, income taxes, pensions, accounting changes, errors, earnings per share, and financial reporting and analysis. Offered: As needed.

Prerequisites: ACCT 3102

Lecture hours: 3

ACCT 4101 - Cost Accounting I (3 Credits)

A study of cost concepts and cost flows, cost behavior and cost estimation, job order costing, process costing including new developments. Offered: Spring.

Prerequisites: ACCT 2102

Lecture hours: 3

ACCT 4102 - Cost Accounting II (3 Credits)

A study of budgeting, standard costing, cost-volume-profit analysis, performance evaluation, and variable costing including new developments.

Prerequisites: ACCT 4101

Restrictions:

Enrollment limited to students with a semester level of Senior.

Lecture hours: 3

ACCT 4111 - Auditing I (3 Credits)

Principles and problems of auditing financial statements with emphasis on GAAS, Rules of Conduct, Code of Ethics, Internal Control and Audit Report. Offered: Spring.

Prerequisites: ACCT 3101

Lecture hours: 3

ACCT 4121 - Tax Accounting I (3 Credits)

A study of the income tax law, especially as it is applied to individuals. Includes the concepts of gross income, business and personal deductions, filing status, gains and losses, cost recovery, and tax determination. Offered: Fall.

Prerequisites: ACCT 3101

Lecture hours: 3

ACCT 4142 - Not-for-Profit Accounting (3 Credits)

Fund theory, generally accepted accounting principles, and accounting practice and reporting for hospitals, colleges and universities, and other not - for - profit entities. Offered: Fall.

Prerequisites: ACCT 3101

Lecture hours: 3

ACCT 4205 - Accounting Information Systems (3 Credits)

Principles of accounting systems investigation, design and installation. Procedures for electronic data processing, information retrieval, and application of quantitative tools in systems. Offered: Fall.

Prerequisites: ACCT 3101

Lecture hours: 3