ACCOUNTING (ACCT)

ACCT 2100. Accounting for Non-Business Majors. (3 Credits)
An overview of the basic concepts of accounting for users of accounting information with a proper balance between conceptual understanding and procedural training. The course provides an appropriate mix between financial and managerial accounting, designed for non-business majors.

ACCT 2101. Accounting Principles I. (3 Credits)
A study of the underlying theory and application of financial accounting concepts. Prerequisite: MATH 1001 or higher. Offered: Fall, Spring and Summer.

ACCT 2102. Accounting Principles II. (3 Credits)
A study of the underlying theory and application of managerial accounting concepts. Prerequisite: ACCT 2101. Offered: Fall, Spring, and Summer.

ACCT 3101. Intermediate Accounting I. (3 Credits)
Financial accounting and reporting related to the development of accounting standards, financial statements, cash and receivables. Prerequisite: ACCT 2102 Offered: Spring.

ACCT 3102. Intermediate Accounting II. (3 Credits)
Financial accounting and reporting related to inventory, property, plant and equipment, intangibles, liabilities and stockholders’ equity. Prerequisite: ACCT 3101 Offered: Spring.

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. Prerequisite: ACCT 3102 Offered: As needed.

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. Prerequisites: ACCT 2102 Offered: Spring.

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. Prerequisite: ACCT 4101.

ACCT 4106. Tax Research. (3 Credits)
A course designed to apply the concepts learned in Tax Accounting I and II. Use of library research and case analysis are used to develop a deeper understanding of income tax applications. Prerequisite: ACCT 4101 Offered: As needed.

ACCT 4107. Accounting Theory. (3 Credits)
The study of the conceptual theory underlying accounting and the development of accounting principles and the development of accounting principles within the conceptual theory. Emphasis placed on asset and equity concepts. Prerequisites: ACCT 3102 Offered: As needed.

ACCT 4108. International Accounting. (3 Credits)
A study of the international dimension of accounting as is relates to multinational corporations and the international environment. Prerequisites: ACCT 3102 Offered: As needed.

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. Prerequisites: ACCT 3101 Offered: Spring.