

# ACCOUNTING (ACCT)

## **ACCT-P225 Principles of Financial Accounting 3 Credits**

This course develops students' understanding and application of financial accounting concepts, the accounting cycle processes and documents, and United States accounting and external financial reporting standards. The course emphasizes understanding the financial statements: balance sheet, income statement, statement of retained earnings, and statement of cash flows. The course prepares students for financial analysis; ethical decision making, understanding fraud in the workplace and internal control.

Terms Typically Offered: Fall and Spring.

## **ACCT-P226 Principles of Managerial Accounting 3 Credits**

This course is an introduction to managerial decision-making based on common accounting and financial models and analysis. The course topics include management's responsibility to stakeholders, how costs behave, cost-volume-profit analysis, activity-based costing, budgeting, standard costing, performance measurements, and financial analysis.

Terms Typically Offered: Fall and Spring.

## **ACCT-P470 Special Topic: 1-3 Credits**

Study of a special topic in one of the fields of accounting. May be repeated for credit provided topics are dissimilar.

## **ACCT-225 Principles of Financial Accounting 3 Credits**

This course develops students' understanding and application of financial accounting concepts, accounting cycle processes and documents, and United States accounting and external financial reporting standards. The course emphasizes understanding financial statements: balance sheet, income statement, statement of retained earnings, and statement of cash flows. The course prepares students for financial analysis, ethical decision making, understanding fraud in the workplace and internal control.

Terms Typically Offered: Fall and Spring.

## **ACCT-226 Principles of Managerial Accounting 3 Credits**

This course is an introduction to managerial decision-making based on common accounting, financial models and analysis. The course topics include management's responsibility to stakeholders, how costs behave, cost-volume-profit analysis, activity-based costing, budgeting, standard costing, performance measurements, and financial analysis.

Prerequisite: ACCT-225

Terms Typically Offered: Fall and Spring.

## **ACCT-320 Accounting Information Systems 3 Credits**

This course introduces students to organization and implementation of information technology and the study of computer-based systems for the collection, organization, and presentation of accounting information.

Prerequisite: ACCT-226

Terms Typically Offered: Fall.

## **ACCT-321 Accounting and Finance for Decision Making 3 Credits**

This course is on teach out. Please take ACCT-226. This course examines managerial decision-making based on common accounting and financial models and analysis. The course topics include management's responsibility to stakeholders, how costs behave, cost-volume-profit analysis, activity based costing, budgeting, standard costing, performance measurements, and financial analysis. The course continues to develop students' understanding of annual reports and financial statement analysis within the entity's industry.

Prerequisite: ACCT-225

Terms Typically Offered: Fall and Spring.

## **ACCT-324 Intermediate Accounting I 3 Credits**

Studies accounting and reporting of complex business operating activities and financing activities according to generally accepted accounting principles in the United States. Compares United States accounting standards to international accounting standards. Topics include revenue recognition, inventory valuation, and debt and equity financing.

Prerequisite: ACCT-225

Terms Typically Offered: Fall.

## **ACCT-325 Intermediate Accounting II 3 Credits**

Continues to study accounting and reporting of complex business activities and transactions. The focus is on the investing activities of business and financial reporting. Topics include investments, leases, earnings per share, and analysis of financial statements. The content includes the study of accounting and reporting standards in the United States with comparisons to international accounting standards.

Prerequisite: ACCT-324 with a "C" or better.

Terms Typically Offered: Spring.

## **ACCT-332 Cost Accounting 3 Credits**

Pre-requisite: ACCT 226. Accounting information for management; cost records; cost behavior and allocation; product costing and inventory valuation; flexible budgeting; standard costs; responsibility accounting; cost planning and control; and analytical procedures

Prerequisite: ACCT-226

Terms Typically Offered: Fall.

## **ACCT-427 Auditing 3 Credits**

Studies how to conduct external audits or become internal financial managers of organizations that are audited. United States auditing standards are studied and compared to international standards. Course topics include generally accepted auditing standards, fraudulent financial reporting and audit failure, effective internal control procedures, and the influence of the Securities and Exchange Commission on oversight of the accounting profession.

Prerequisite: ACCT-325

Terms Typically Offered: Spring.

## **ACCT-428 Advanced Accounting 3 Credits**

The course covers complex accounting and reporting for corporate and non-corporate entities, for profit and not-for-profit entities. It compares and contrasts accounting and financial reporting for partnerships, for-profit complex corporate entities, state and local governments, health and welfare organizations, and government and non-government universities.

Prerequisite: ACCT-325 with a "C" or better.

Terms Typically Offered: Fall.



**ACCT-440 Federal Taxation-Individual 3 Credits**

The course covers federal income taxation as it applies to individuals. This is an introduction to the federal tax model and how to apply it to the components of taxable income, tax credits, and types of taxes.

Prerequisite: ACCT-325

Terms Typically Offered: Fall.

**ACCT-442 Federal Taxation-Corporate 3 Credits**

The subject matter of this course is federal income taxation as it applies to partnerships, fiduciaries and corporations. It builds on the federal tax model presented in ACCT-440, emphasizing concepts about issues specific to corporations.

Prerequisite: ACCT-440 with a "C" or better.

Terms Typically Offered: Spring.

**ACCT-490 Seminar. 1-3 Credits**

Mutual investigation of one topic in accounting of particular relevance to upper division majors. May be repeated for credit provided topics are dissimilar.

Terms Typically Offered: On Demand.

