Undergraduate Courses

ACCT 2101: Principles of Accounting I

3 Credit Hours

Prerequisite: Business Majors: ENGL 1101 and MATH 1111 or higher; Non-business Majors: ENGL 1101 and MATH 1101 or higher.

A study of the underlying theory and application of financial accounting concepts.

ACCT 2102: Principles of Accounting II

3 Credit Hours

Prerequisite: ACCT 2101

A study of the underlying theory and application of managerial accounting concepts.

<u>ACCT 3100: Intermediate Financial Accounting I</u>

3 Credit Hours

Prerequisite: Grade of "B" or higher in ACCT 2101 and ACCT 2102, and minimum GPA of 2.0 This course focuses on the collection, analysis, and reporting of financial accounting information. The course includes theory and application of financial accounting concepts within the framework of accounting as an information system. The course also covers several technical accounting topics from a preparer's perspective.

ACCT 3200: Concepts in Federal Taxation

3 Credit Hours

Prerequisite: Grade of "B" or higher in ACCT 2101 and ACCT 2102, and a minimum GPA of 2.0 Focuses on the fundamental principles and concepts applicable to tax liability determination and tax planning, including an introduction to tax research methodology.

ACCT 3300: Accounting Information Systems

3 Credit Hours

Prerequisite: ACCT 3100 with minimum GPA of 2.0 and admission to the Coles College Undergraduate Professional Program or student in a Coles College Partner Program that includes this course.

A continuation of accounting transaction processing concepts; internal controls and systems analysis and design.