## ACCOUNTING

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| **ACCT 2100-Accounting for non-Business Majors…….. 3 (3-0)**  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 . . . . . . . . . .3.00 Credits**  A study of the underlying theory and application of financial accounting concepts.  *Prerequisite(s): (MATH 1111 US C)*  **ACCT 2102 - Accounting Principles II . . . .. . . . . .3.00 Credits**  A study of the underlying theory and application of managerial accounting concepts.  *Prerequisite(s): (ACCT 2101 US C)*  **ACCT 3101 - Intermediate Accounting I . . . . . . . .3.00 Credits**  Financial accounting and reporting related to the development of accounting standards, financial statements, cash and receivables.  *Prerequisite(s): (ACCT 2102 US C)*  **ACCT 3102 - Intermediate Accounting II . . . . . . .3.00 Credits**  Financial accounting and reporting related to inventory, property, and plant and equipment, intangibles, liabilities, and stockholders' equity.  *Prerequisite(s): ACCT 3101 US C and FINC 3105 US C*  **ACCT 3103 - Intermediate Accounting III . . . . . .3.00 Credits**  Financial accounting and reporting related to investments, leases, income taxes, pensions, accounting changes, errors, earnings per share and financial reporting and analysis.  *Prerequisite(s): (ACCT 3102 US C)*  **ACCT 4101 - Cost Accounting I . . . . . . . . . . . . . . .3.00 Credits**  A study of cost concepts and cost flows, cost behavior and cost estimation, job order costing, process costing, activity based costing, and joint product and by product costing.  *Prerequisite: ACCT 2102.*  **ACCT 4102 - Cost Accounting II . . . . . . . . . . . . . .3.00 Credits**  Must be enrolled in one of the following Class(s): Senior. 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 . . . . . . . . . . . . . . . . . . .3.00 Credits**  May not be enrolled in one of the following College(s): No College Designated (LS).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 4102.*  **ACCT 4107 - Accounting Theory . . . . . . . . . . . .. . 3.00 Credits**  May not be enrolled in one of the following Class(s): Freshman, Junior, Sophomore. The study of the conceptual theory underlying accounting and the development of accounting principles within the conceptual theory. Emphasis placed on accounting objectives and the cost, revenue, income asset and equity concepts.  *Prerequisites: ACCT 3102, FI$C 3105 and senior standing.* | **ACCT 4108 - International Accounting . . . . . . . . .3.00 Credits**  A study of the international dimension of accounting as it relates to multinational corporations and the international environment.  *Prerequisite: ACCT 3101.*  **ACCT 4111 - Auditing I .. . . . . . . . . . . . . . . . . . . . .3.00 Credits**  Principles and problems of auditing financial statements with emphasis on GAAS, Rules of Conduct, Code of Ethics, Internal Control and Audit Report.  *Prerequisite: ACCT 3102.*  **ACCT 4112 - Auditing II . . . . . . . . . . . . . . . . . . . . .3.00 Credits**  A detailed study of audit procedures including audit sampling, tests of controls and substantive tests.  *Prerequisite: ACCT 4111.*  **ACCT 4121 - Tax Accounting I . . . . . . . . ….... . . .3.00 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.  *Prerequisite: ACCT 2102.*  **ACCT 4122 - Tax Accounting II . . . . . . . . . . . . . . .3.00 Credits**  A study of the income tax law regarding the alternative minimum tax, property transactions, corporations, partnerships, estates and trusts, and the gift and estate tax.  *Prerequisite: ACCT 4121.*  **ACCT 4131 - Advanced Accounting I . . . . . . . . . .3.00 Credits**  Financial accounting and reporting related to partnerships branches, segmental and interim reporting.  *Prerequisite: ACCT 3102.*  **ACCT 4141 - Municipal Accounting . . . . . . . . . . .3.00 Credits**  Fund theory, generally accepted accounting principles, an accounting practice and reporting for local and state governments.  *Prerequisite: ACCT 2101.*  **ACCT 4142 - Not for Profit Accounting . . . . . . . .3.00 Credits**  Fund theory, generally accepted accounting principles, and accounting practice and reporting for hospitals, colleges and universities, and other not-for-profit entities.  *Prerequisite: ACCT 2102.*  **ACCT 4205 - Accounting Info. Systems . . . . . . . . .3.00 Credits**  Principles of accounting systems investigation, design and installation. Procedures for electronic data processing, information retrieval, and application of quantitative tools in systems.  *Prerequisite: ACCT 2102 and BISE 2010.* |