**Accounting**

**ACCT 2100 - Accounting for son-Business Majors . . .3 (3-0)** An overview of the basic concepts of accounting for users of a counting information with a proper balance between conceptual understanding and procedural training. The course provides an appropriate mix betweenfinancialandmanagerial 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 or MTH 110 UG 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 or ACC 201 UG 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 or ACC 202 UG 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 FI,C 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 andfinancial reporting and analysis.

*Prerequisite(s): (ACCT 3102 US C or ACC 302 UG 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.*

**Albany State**

**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.

**Arts & Humanities**

*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 Me . . . . . . . . . . . . . .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.

**Business**

*Prerequisite: ACCT 2102.*

**ACCT 4122 - Tax Accounting II . . . . . . . . . . . . . . .3.00 Credits**

**Education**

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.

**Sciences &**

**Health**

**Professions**

*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 - sot 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.

**Graduate**

**School**

*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.*

**Course**

**Descriptions**

**ACCT 6101 - Accounting Analysis/Decision . . . . .3.00 Credits** May not be enrolled in one of the following Level(s): Semester System Undergraduate. This course is designed to familiarize the student with applications of accounting data in decision making; cost analysis as applied in the development of budgets; and standards as an accounting tool for cost control and pricing. A case problem that requires students to interpret and discuss their analysis in the context of managerial decision-making is used.

**Personnel &**

**Index**

*Prerequisite: FI,C 3105.*

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**Course Descriptions**

**ACCT 6102 - Managerial/Cost Accounting II . . . .3.00 Credits** May not be enrolled in one of the following Level(s): Semester System Undergraduate. This is a study of budgeting, standard costing, and cost-volume profit analysis, performance evaluation, and variable costing. also covers new developments in the area of costing

**Albany State**

*Prerequisite: ACCT 4101.*

**ACCT 6106 - Tax Research . . . . . . . . . . . . . . . . . . .3.00 Credits** May not be enrolled in one of the following Level(s): Semester System Undergraduate. A course designed to apply the concepts learned in Tax Accounting I. Library research and case analysis are used to develop a deeper understanding of income tax applications. *Prerequisite: ACCT 4121.*

**ACCT 6107 - Accounting Theory . . . . . . . . . . . . . .3.00 Credits** May not be enrolled in one of the following Level(s): Semester System Undergraduate

**Business**

**Arts & Humanities**

The study of the conceptual theory underlying accounting and the

development of accounting principles within conceptual theory. Emphasis is placed on accounting objectives and the cost, revenue, income, asset, and equity concepts.

*Prerequisite: ACCT 3102.*

**ACCT 6108 - International Accounting . . . . . . . . .3.00 Credits** May not be enrolled in one of the following Level(s): Semester System Undergraduate

**Education**

A study of the international dimension of accounting as it relates to

the Multinational Corporation and the international environment.

*Prerequisite: ACCT 2102.*

**ACCT 6112 - Advanced Auditing I . . . . . . . . . . . . .3.00 Credits** May not be enrolled in one of the following Level(s): Semester System Undergraduate

**Sciences &**

**Health**

**Professions**

A detailed study of audit procedures includes audit sampling, tests of

controls and substantive tests.

*Prerequisite: ACCT 4111.*

**ACCT 6122 - Tax Accounting II . . . . . . . . . . . . . . .3.00 Credits** May not be enrolled in one of the following Level(s): Semester System Undergraduate. The 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: 4121.*

**Graduate**

**School**

**ACCT 6131 - Advanced Accounting I . . . . . . . . . .3.00 Credits** May not be enrolled in one of the following Level(s): Semester System Undergraduate. This course is a study of financial accounting and reporting related to partnerships, branches, segmental and interim reporting.

**Course**

**Descriptions**

*Prerequisite: ACCT 3103.*

**ACCT 6132 - Advanced Accounting II . . . . . . . . . .3.00 Credits** May not be enrolled in one of the following Level(s): Semester System Undergraduate

Financial accounting and reporting related to business combinations

and consolidations and for foreign operations.

*Prerequisite: ACCT 3103.*

**ACCT 6141 - Municipal Accounting . . . . . . . . . . .3.00 Credits** May not be enrolled in one of the following Level(s): Semester System Undergraduate. Fund theory, generally accepted accounting principles, and accounting practice and reporting for state and local governments.

*Prerequisite: ACCT 2102.*

**ACCT 6142 - sot-For-Profit Accounting . . . . . . . .3.00 Credits** May not be enrolled in one of the following Level(s): Semester Sys- tem Undergraduate. This course covers fund theory, generally ac- cepted accounting principles, and accounting practice and reporting for hospitals, colleges and universities, and other not-for profit enti- ties.

*Prerequisite: ACCT 6141.*