Accounting Course Descriptions

ACCT 2301 Introductory Financial Accounting (3 semester hours) An introduction to business external financial reporting designed to create an awareness of the accounting concepts and principles used in preparing the three basic financial statements: the income statement, balance sheet, and statement of cash flows. The course is designed to benefit all business students, whether future users or preparers of accounting information. (3-0) S

ACCT 2302 Introductory Cost Management (3 semester hours) An introduction to the determination, development, and uses of internal accounting information needed by business management to satisfy customers while continuously controlling and containing costs. The course is designed to benefit all business students, whether future users or preparers of accounting information. (3-0) Y

ACCT 3191 Accounting Professional Communications I (1 semester hour) The course is designed to develop professional communication skills. Topics covered range from the professional interview process to writing effective memoranda. Students will interact with guest speakers from industry and accounting firms. (1-0) Y

ACCT 3192 Accounting Professional Communications II (1 semester hour) The course is designed to refine accounting communication skills and provide an introduction to professional analysis of accounting issues that impact the business world. Students will interact with guest speakers from industry and accounting firms. Prerequisite: ACCT 3191 (1-0) Y

ACCT 3320 Introduction to Accounting Cycles (3 semester hours) This course introduces concepts underlying information flows for transaction analysis. Recording, aggregation, analysis, and reporting of transaction data are studied using database software. Prerequisites: ACCT 2301 and ACCT 2302 (3-0) Y

ACCT 3321 Managing Accounting Data (3 semester hours) This course introduces database concepts in the context of accounting systems and the basic design and implementation of relational databases and database applications. The goal is to understand how relational databases can be used for managing accounting data. Prerequisite: ACCT 3320 (3-0) Y

ACCT 3322 Integrated Accounting Systems (3 semester hours) This course introduces fundamental concepts in integration of information systems. It addresses the complexity of integration and flexibility of an integrated accounting information system. This course employs SAP software. Prerequisite: ACCT 3321 (3-0) Y

ACCT 3331 Intermediate Financial Accounting I (3 semester hours) A study of business external financial reporting, intended for students who desire further knowledge of concepts, principles and practice. Consideration of issues related to measurement and reporting of cash, receivables, inventories, property, plant and equipment, and intangibles. Current financial statement presentation issues are analyzed to gain an appreciation for the impact of generally accepted accounting principles on the business environment as a whole. Prerequisite: ACCT 3301. (3-0) S

ACCT 3332 Intermediate Financial Accounting II (3 semester hours) A continuation of topics in business reporting including accounting for debt equity, investments, taxes, leases, pensions, cash flows, revenue recognition, accounting changes, and error analysis. Current generally accepted accounting principles for business reporting are analyzed as is their effect on the presentation of financial results by corporations and other entities. Prerequisite: ACCT 3331. (3-0) Y

ACCT 3334 Auditing (3 semester hours) Basic concepts, philosophy, standards, procedures, and practices of auditing are presented. Topics include generally accepted auditing standards, the changing role of the independent auditor in society, professional conduct and ethics, auditor’s reporting responsibilities, risk assessment, internal control, fraud, evidential matter, and the computer in auditing and the global economy. Prerequisites: ACCT 3331 (3-0) Y

ACCT 3341 Intermediate Cost Management (3 semester hours) A study of business management's internal accounting information needs as it pertains to cost control and containment. Emphasis on the processes of business planning, controlling, and decision making. Topics include cost behavior, cost accumulation alternatives, cost allocation issues, budgeting, and performance measurement. Prerequisite: ACCT 2302. (3-0) Y

ACCT 3351 Individual Taxation (3 semester hours) An introduction to federal taxation principles and concepts for individual income. Prerequisites: ACCT 2301 and 2302. (3-0) Y

ACCT 4193 Accounting Professional Communications III (1 semester hour) This course is designed for students to develop an understanding of the professional literature of accountants. Students will interact with guest speakers from industry and accounting firms. Prerequisite: ACCT 3192 (1-0) Y

ACCT 4336 Financial Statement Analysis (3 semester hours) Financial statements are analyzed from the user’s perspective. Broad concepts are illustrated with applications to different companies, including comparative analysis of
ACCT 4342 Accounting Information Systems (3 semester hours) The course focuses on the needs and responsibilities of accountants as end users of information systems. It is based on the use of conceptual frameworks to emphasize the professional and legal responsibility of accountants and auditors for the design, operation, and control of AIS applications. While the course is primarily constructed for accountants, other business majors may find the contents beneficial to their careers. Prerequisite: ACCT 3331. (3-0) S

ACCT 4343 Evaluating Information Systems and Technologies (3 semester hours) This course introduces quantitative techniques used to characterize costs, benefits, and risks of IT investments. Advanced spreadsheet models are used to implement these evaluation techniques. Prerequisite: ACCT 4342 (3-0) Y

ACCT 4380 Individual Study in Accounting (3 semester hours) May be repeated for credit (9 hours maximum). (3-0) Y

ACCT 4390 Seminar Series in Accounting (3 semester hours) Discussion of selected concepts and theories in accounting. May be repeated for credit (9 hours maximum). (3-0) Y

ACCT 4399 Senior Honors in Accounting (3 semester hours) For students conducting independent research for honors theses or projects. (3-0) S

Special Topics

ACCT 4V00 Special Topics (1-3 semester hours) May be lecture, readings, or individualized study. May be repeated for credit. Students taking this study series may receive a letter grade with the instructor's permission (9 hours maximum). ([1-3]-0) S