ACCOUNTING (ACCT)

ACCT 222 - Survey of Accounting (3 Credits)
Survey of accounting topics related to business decisions including financial reporting, managerial accounting, and other special topics. 
Prerequisites: MATH 122 or equivalent or sophomore standing.

ACCT 225 - Introduction to Financial Accounting (3 Credits)
User-oriented approach to the study of financial accounting and reporting topics related to business decisions.

ACCT 226 - Introduction to Managerial Accounting (3 Credits)
User-oriented approach to the study of managerial accounting topics related to business decisions.
Prerequisites: ACCT 225.

ACCT 324 - Survey of Commercial Law (3 Credits)
Basic legal concepts and the judicial system, with emphasis on business law.

ACCT 335 - Survey of Federal Taxation (3 Credits)
Federal tax law and preparation of individual income tax returns. Not allowed as an upper-division elective by accounting majors and not open for students who received credit for ACCT 403.

ACCT 401 - Financial Accounting I (3 Credits)
Accounting theory and practice as it relates to preparation of financial statements. 
Prerequisites: C or better in ACCT 226.

ACCT 402 - Cost/Managerial Accounting (3 Credits)
Internal managerial and cost accounting, including budgeting, cost determination, and analysis.
Prerequisites: ACCT 226.

ACCT 403 - Tax I (3 Credits)
Overview of individual, corporate, and partnership taxation. Emphasis is on sole proprietorships.
Prerequisites: ACCT 401.

ACCT 404 - Accounting Information Systems I (3 Credits)
Accounting systems for business decision-making and effective control of the business enterprise.
Prerequisites: C or better in ACCT 401 and MGSC 290.

ACCT 405 - Financial Accounting II (3 Credits)
Additional accounting theory and practice as it relates to preparation of financial statements.
Prerequisites: ACCT 401.

ACCT 406 - Auditing I (3 Credits)
Principles of auditing necessary to evaluate the integrity of accounting systems and financial reporting.
Prerequisites: ACCT 404.

Prerequisite or Corequisite: ACCT 405.

ACCT 421 - Advanced Accounting (3 Credits)
Advanced topics in accounting theory and practice as it relates to the preparation of financial statements. 
Prerequisites: C or better in ACCT 405.

ACCT 422 - Managerial Accounting for Decision Making (3 Credits)
Advanced topics in the use of accounting information for managerial decisions. 
Prerequisites: C or better in ACCT 402.

ACCT 423 - Business Entity Tax Issues (3 Credits)
Basic concepts of taxation of C Corporations, S Corporations, partnerships, and tax administration procedures. 
Prerequisites: C or better in ACCT 403 and ACCT 405; a minimum average GPA of at least 3.25 in 400 level and higher ACCT courses.

ACCT 424 - Legal Issues for Accountants & Managers (3 Credits)
The study of legal issues affecting accountants and managers.
Prerequisites: C or better in ACCT 324 and a minimum average GPA of at least 3.25 in 400 level and higher ACCT courses.

ACCT 425 - Governmental and Nonprofit Accounting (3 Credits)
Accounting principles and procedures for governmental units and private nonprofit organizations. 
Prerequisites: C or better in ACCT 405 and a minimum average GPA of at least 3.25 in 400 level and higher ACCT courses.

ACCT 426 - International Financial Reporting (3 Credits)
Study of the principles and application of international financial reporting standards.
Prerequisites: C or better in ACCT 405.

ACCT 470 - Financial Statement Analysis (3 Credits)
This course focuses on the analysis of financial statements for profitability and risk assessment and for firm and segment valuation. Restricted to finance majors.
Prerequisites: ACCT 225, ACCT 226, and FINA 363.

Cross-listed course: FINA 470

ACCT 475 - Integrated Business Processes with Enterprise Systems (3 Credits)
The integration, configuration, and operation of accounting information within enterprise resource planning and other databases as applied to current business practices.
Prerequisites: C or better ACCT 401, C or better ACCT 404 or MGSC 291.

ACCT 490 - Special Topics in Accounting (3 Credits)
Analysis of current topics, issues, and practices in various areas of accounting. May be repeated as content varies by title.

ACCT 499 - Business Internship in Accounting (3-6 Credits)
Supervised work experience as approved by the department. Pass-Fail only. Internship contract required.
Prerequisites: C or better in ACCT 401.

ACCT 621 - Advanced Accounting (3 Credits)
Advanced topics in accounting theory and practice as it relates to the preparation of financial statements.
Prerequisites: C or better in ACCT 405.

ACCT 622 - Managerial Accounting for Decision Making (3 Credits)
Advanced topics in the use of accounting information for managerial decisions.
Prerequisites: C or better in ACCT 402.

ACCT 623 - Business Entity Tax Issues (3 Credits)
Basic concepts of taxation of C Corporations, S Corporations, partnerships, and tax administration procedures.
ACCT 624 - Legal Issues for Accountants & Managers (3 Credits)
The study of legal issues affecting accountants and managers.
Prerequisites: C or better in ACCT 324.

ACCT 625 - Governmental and Nonprofit Accounting (3 Credits)
Accounting principles and procedures for governmental units and nonprofit organizations.
Prerequisites: C or better in ACCT 405.

ACCT 626 - International Financial Reporting (3 Credits)
Study of the principles and application of international financial reporting standards.
Prerequisites: C or better in ACCT 405.

ACCT 690 - Special Topics in Accounting (3 Credits)
Analysis of current topics, issues and practices in various areas of accounting. May be repeated as content varies by title.