

# ACCOUNTING (ACCT)

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## 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.