

ACCOUNTING (ACCT)

ACCT 0--. ACCT-LOWER DIVISION. (1-10 Credits)

Lower Level Coursework in Accounting

Level: Professional Health Care, Undergraduate

Prerequisite(s): None

Corequisite(s): None

Restrictions: None

Primary grade mode: Transfer

Schedule type(s): Lecture

Area(s) of Inquiry: None

ACCT V--. ACCOUNTING WITH VALIDATION. (3 Credits)

Level: Professional Health Care, Undergraduate

Prerequisite(s): None

Corequisite(s): None

Restrictions: None

Primary grade mode: Transfer

Schedule type(s): Lecture

Area(s) of Inquiry: None

ACCT 1--. ACCT-UPPER DIVISION. (1-10 Credits)

Upper Level Coursework in Accounting

Level: Professional Health Care, Undergraduate

Prerequisite(s): None

Corequisite(s): None

Restrictions: None

Primary grade mode: Transfer

Schedule type(s): Lecture

Area(s) of Inquiry: None

ACCT 2--. ACCT-GRAD ELECT. (1-10 Credits)

Graduate Level Coursework in Accounting

Level: Graduate

Prerequisite(s): None

Corequisite(s): None

Restrictions: None

Primary grade mode: Transfer

Schedule type(s): Lecture

Area(s) of Inquiry: None

ACCT 041. INTRODUCTION TO FINANCIAL ACCOUNTING. (3 Credits)

The elements of the financial statements, accounting for deferrals, the double-entry accounting system, internal control and cash, receivables and payables, inventory, operational assets, long-term debt, equity transactions, income measurement, and comprehensive treatment of the balance sheet, the income statement and the statement of cash flows. Financial statement analysis will be integrated throughout the course.

Level: Law, Non Degree Coursework, Professional Health Care, Undergraduate

Prerequisite(s): None

Corequisite(s): None

Restrictions: None

Primary grade mode: Standard Letter

Schedule type(s): Independent Study, Lecture, Web Instructed

Area(s) of Inquiry: Critical Thinking

ACCT 042. INTRODUCTION TO MANAGERIAL ACCOUNTING. (3 Credits)

Explaining manufacturing and nonmanufacturing costs and how they are reported in the financial statements, computing the cost of providing a service or manufacturing a product, determining cost behavior as activity levels change, accumulating and presenting relevant data for decision-making, profit planning and budgeting, capital expenditure decisions and financial statement analysis.

Level: Non Degree Coursework, Professional Health Care, Undergraduate

Prerequisite(s): ACCT 041

Corequisite(s): None

Restrictions: None

Primary grade mode: Standard Letter

Schedule type(s): Independent Study, Lecture, Web Instructed

Area(s) of Inquiry: None

ACCT 105. ACCOUNTING INFORMATION SYSTEMS. (3 Credits)

A study of accounting information systems in organizations. Includes extensive use of accounting software, the study of transaction styles, and study of the financial accounting process on an accrual basis.

Level: Non Degree Coursework, Professional Health Care, Undergraduate

Prerequisite(s): IS 044 and (ACCT 041 and ACCT 042 (may be taken concurrently))

Corequisite(s): None

Restrictions: None

Primary grade mode: Standard Letter

Schedule type(s): Independent Study, Lecture, Web Instructed

Area(s) of Inquiry: None

ACCT 110. MANAGERIAL ACCOUNTING. (3 Credits)

A study of managerial accounting, including the following topics: cost terms and purposes, cost classification, job costing, determination of cost behavior, cost-volume-profit analysis, operational budgeting and responsibility accounting, standard costing, inventory costing and capacity analysis, and direct cost/overhead variance analysis. The course makes extensive use of Excel within the context of the course content, teamwork, and case analysis.

Level: Non Degree Coursework, Professional Health Care, Undergraduate

Prerequisite(s): ACCT 042 and IS 044

Corequisite(s): None

Restrictions: None

Primary grade mode: Standard Letter

Schedule type(s): Independent Study, Lecture, Web Instructed

Area(s) of Inquiry: None

ACCT 120. ADVANCED MANAGERIAL ACCOUNTING. (3 Credits)

An in-depth study of advanced managerial accounting concepts, including the role of accounting in strategic and operational decision-making, activity-based costing/management, and performance evaluation using both financial and non-financial performance measure. The course also emphasizes teamwork and case analysis.

Level: Graduate, Law, Non Degree Coursework, Professional Health Care, Undergraduate

Prerequisite(s): ACCT 110

Corequisite(s): None

Restrictions: None

Primary grade mode: Standard Letter

Schedule type(s): Independent Study, Lecture, Web Instructed

Area(s) of Inquiry: None

ACCT 130. ACCOUNTING ANALYTICS. (3 Credits)

This course introduces data analytics and its applications in accounting. Topics include data planning and preparation, analysis, and communication of results, including data visualization. Case studies with accounting data sets are used extensively.

Level: Non Degree Coursework, Professional Health Care, Undergraduate

Prerequisite(s): ACCT 042 and IS 044

Corequisite(s): None

Restrictions: None

Primary grade mode: Standard Letter

Schedule type(s): Independent Study, Lecture, Web Instructed

Area(s) of Inquiry: None

ACCT 165. FINANCIAL ACCOUNTING I. (3,4 Credits)

A study of the institutional structure for the promulgation of financial accounting standards, the theoretical foundation of financial accounting including the conceptual framework of financial reporting, revenue recognition, financial statements, International Financial Accounting Standards (IFRS), and the application of generally accepted accounting principles to current and noncurrent assets.

Level: Graduate, Non Degree Coursework, Professional Health Care, Undergraduate

Prerequisite(s): ACCT 042

Corequisite(s): None

Restrictions:

Enrollment limited to students with a classification of Junior or Senior.

Primary grade mode: Standard Letter

Schedule type(s): Independent Study, Lecture, Web Instructed

Area(s) of Inquiry: None

ACCT 166. FINANCIAL ACCOUNTING II. (3,4 Credits)

Continuation of ACCT 165. An in-depth study and analysis of generally accepted accounting principles for liabilities, deferred taxes, pensions, other post-employment benefits, leases, and stockholders' equity.

Level: Graduate, Non Degree Coursework, Professional Health Care, Undergraduate

Prerequisite(s): ACCT 165

Corequisite(s): None

Restrictions: None

Primary grade mode: Standard Letter

Schedule type(s): Independent Study, Lecture, Web Instructed

Area(s) of Inquiry: Information Literacy

ACCT 167. FINANCIAL ACCOUNTING III. (3 Credits)

Continuation of ACCT 165 and 166. An in-depth study and analysis of generally accepted accounting principles for investments, business combinations, foreign denominated transactions and statements, accounting changes, the income statement, the balance sheet, and the statement of cash flows.

Level: Graduate, Non Degree Coursework, Professional Health Care, Undergraduate

Prerequisite(s): ACCT 166

Corequisite(s): None

Restrictions: None

Primary grade mode: Standard Letter

Schedule type(s): Independent Study, Lecture, Web Instructed

Area(s) of Inquiry: None

ACCT 168. GOVERNMENT AND NOT-FOR-PROFIT ACCOUNTING. (3 Credits)

A study of accounting and financial reporting for state and local governmental units and not-for profit organizations including colleges and universities, hospitals, voluntary health and welfare organizations, and other nonprofit entities.

Level: Non Degree Coursework, Professional Health Care, Undergraduate

Prerequisite(s): ACCT 165

Corequisite(s): None

Restrictions: None

Primary grade mode: Standard Letter

Schedule type(s): Independent Study, Lecture, Web Instructed

Area(s) of Inquiry: None

ACCT 175. AUDITING PRINCIPLES. (3 Credits)

An introduction to auditing theory and practice. Emphasis is on financial, operational, compliance and fraud auditing within private and governmental organizations.

Level: Graduate, Non Degree Coursework, Professional Health Care, Undergraduate

Prerequisite(s): ACCT 165

Corequisite(s): None

Restrictions:

Enrollment limited to students with a classification of Junior or Senior.

Primary grade mode: Standard Letter

Schedule type(s): Independent Study, Lecture, Web Instructed

Area(s) of Inquiry: None

ACCT 176. SEMINAR IN AUDITING. (3 Credits)

A study of advanced auditing topics. Emphasis is on topics directly related to the practice of public accounting.

Level: Non Degree Coursework, Professional Health Care, Undergraduate

Prerequisite(s): ACCT 175

Corequisite(s): None

Restrictions: None

Primary grade mode: Standard Letter

Schedule type(s): Independent Study, Lecture, Web Instructed

Area(s) of Inquiry: None

ACCT 185. INDIVIDUAL TAXATION. (3 Credits)

An introduction to tax theory, concepts and technical tax law focusing on individual taxpayers. Emphasis is on the determination of taxable income, deductions, credits, tax planning possibilities, and technological tax resources.

Level: Graduate, Law, Non Degree Coursework, Professional Health Care, Undergraduate

Prerequisite(s): ACCT 042

Corequisite(s): None

Restrictions:

Students with a classification of Freshman or Sophomore may **not** enroll.

Primary grade mode: Standard Letter

Schedule type(s): Independent Study, Lecture, Web Instructed

Area(s) of Inquiry: None

ACCT 186. BUSINESS ENTITY TAXATION. (3 Credits)

An advanced study of taxation focusing on the treatment of partnerships, corporations, trusts, estates and gifts. The development of tax research skills is emphasized.

Level: Graduate, Law, Non Degree Coursework, Professional Health Care, Undergraduate

Prerequisite(s): ACCT 185

Corequisite(s): None

Restrictions:

Students with a classification of Freshman or Sophomore may **not** enroll.

Law or Professional Health Care level students may **not** enroll.

Primary grade mode: Standard Letter

Schedule type(s): Independent Study, Lecture, Web Instructed

Area(s) of Inquiry: None

ACCT 198. SPECIAL TOPICS. (1-3 Credits)

Timely or innovative course in accounting. Not scheduled regularly.

Level: Non Degree Coursework, Professional Health Care, Undergraduate

Prerequisite(s): None

Corequisite(s): None

Restrictions: None

Primary grade mode: Standard Letter

Schedule type(s): Independent Study, Lecture, Web Instructed

Area(s) of Inquiry: None

ACCT 199. INDEPENDENT STUDY. (1-4 Credits)

Individual advanced study and research under faculty supervision.

Level: Non Degree Coursework, Professional Health Care, Undergraduate

Prerequisite(s): None

Corequisite(s): None

Restrictions: None

Primary grade mode: Standard Letter

Schedule type(s): Independent Study, Web Instructed

Area(s) of Inquiry: None

ACCT 210. ACCOUNTING FOR NOT-FOR-PROFIT. (3 Credits)

A study of accounting and financial reporting for state and local governmental units and not-for profit organizations including colleges and universities, hospitals, voluntary health and welfare organizations and other nonprofit entities.

Level: Graduate

Prerequisite(s): MBA 242

Corequisite(s): None

Restrictions:

Undergraduate level students may **not** enroll.

Enrollment limited to students in the Zimpleman College of Business college.

Primary grade mode: Standard Letter

Schedule type(s): Independent Study, Lecture, Web Instructed

Area(s) of Inquiry: None

ACCT 230. INDEPENDENT STUDY. (1-6 Credits)

Advanced individual study or research under the supervision of the faculty.

Level: Graduate

Prerequisite(s): MBA 242

Corequisite(s): None

Restrictions:

Undergraduate level students may **not** enroll.

Primary grade mode: Standard Letter

Schedule type(s): Independent Study, Web Instructed

Area(s) of Inquiry: None

ACCT 255. TAX RESEARCH AND PLANNING. (3 Credits)

A study of advanced taxation topics. Emphasis is on research, ethics, practice, and planning. Students will also develop oral and written communication skills.

Level: Graduate

Prerequisite(s): ACCT 185 and ACCT 186

Corequisite(s): None

Restrictions:

Undergraduate level students may **not** enroll.

Enrollment limited to students in the Zimpleman College of Business college.

Primary grade mode: Standard Letter

Schedule type(s): Independent Study, Lecture, Web Instructed

Area(s) of Inquiry: None

ACCT 265. EMERGING ACCOUNTING ISSUES. (3 Credits)

Examines the development of accounting theory, policy, and institutions. Studies how the Financial Accounting Standards Board (FASB) and International Accounting Standards Board (IASB) apply underlying concepts to accounting problems.

Level: Graduate

Prerequisite(s): MBA 242

Corequisite(s): None

Restrictions:

Undergraduate level students may **not** enroll.

Enrollment limited to students in the Zimpleman College of Business college.

Primary grade mode: Standard Letter

Schedule type(s): Independent Study, Lecture, Web Instructed

Area(s) of Inquiry: None

ACCT 275. SEMINAR IN AUDITING. (3 Credits)

A study of advanced auditing topics. Emphasis is on topics directly related to the practice of public accounting.

Level: Graduate

Prerequisite(s): ACCT 175

Corequisite(s): None

Restrictions:

Undergraduate level students may **not** enroll.

Enrollment limited to students in the Zimpleman College of Business college.

Primary grade mode: Standard Letter

Schedule type(s): Independent Study, Lecture, Web Instructed

Area(s) of Inquiry: None

ACCT 276. IT AUDITING. (3 Credits)

This course presents information systems audit and control concepts, including IT governance, risk analysis, information security, IT outsourcing, data governance, and system development and design. Businesses rely heavily on digitized information contained in a variety of information systems. It is important for accountants, and more specifically auditors, to understand information systems and how they relate to financial and general organizational controls. There will be focus on understanding and auditing general and application controls.

Level: Graduate

Prerequisite(s): MBA 242

Corequisite(s): None

Restrictions:

Undergraduate level students may **not** enroll.

Enrollment limited to students in the Zimpleman College of Business college.

Primary grade mode: Standard Letter

Schedule type(s): Independent Study, Lecture, Web Instructed

Area(s) of Inquiry: None

ACCT 277. FRAUD EXAMINATION. (3 Credits)

A study of occupational fraud and abuse in business organizations. Examples of topics covered include ghost employees, skimming, check tampering, false shipments of inventory, kickbacks, Ponzi schemes, and fraudulent financial statements. Case studies are used extensively.

Level: Graduate

Prerequisite(s): MBA 242

Corequisite(s): None

Restrictions:

Undergraduate level students may **not** enroll.

Enrollment limited to students in the Zimpleman College of Business college.

Primary grade mode: Standard Letter

Schedule type(s): Independent Study, Lecture, Web Instructed

Area(s) of Inquiry: None

ACCT 278. INTERNAL AUDITING. (3 Credits)

This course examines the internal audit activity's role in governance, risk, and internal controls. Course includes internal audit standards, ethics, audit techniques, conducting and managing the internal audit engagement, reporting results, and emerging issues. This course covers the design of business processes and the evaluation of key control concepts by using a case study approach to address areas of operations, finance, and technology.

Level: Graduate

Prerequisite(s): MBA 242

Corequisite(s): None

Restrictions:

Undergraduate level students may **not** enroll.

Enrollment limited to students in the Zimpleman College of Business college.

Primary grade mode: Standard Letter

Schedule type(s): Independent Study, Lecture, Web Instructed

Area(s) of Inquiry: None

ACCT 280. FINANCIAL STATEMENT ANALYSIS. (3 Credits)

The ultimate responsibility for the preparation and integrity of corporate financial statements rests with management. This course studies financial accounting and reporting issues, problems and practices and the underlying concepts and standards needed to analyze and understand them. A general management perspective is used.

Level: Graduate

Prerequisite(s): MBA 242

Corequisite(s): None

Restrictions:

Undergraduate level students may **not** enroll.

Enrollment limited to students in the Zimpleman College of Business college.

Primary grade mode: Standard Letter

Schedule type(s): Independent Study, Lecture, Web Instructed

Area(s) of Inquiry: None

ACCT 291. ACCOUNTING PRACTICUM. (3 Credits)

A significant experience in accounting in a position requiring responsibility that is comparable to that expected full-time employees who are college graduates on a management track or who have an undergraduate degree in accounting. The student must complete a research paper or develop a teaching case - based on this experience and present results to the faculty of the School of Accounting.

Level: Graduate

Prerequisite(s): None

Corequisite(s): None

Restrictions:

Undergraduate level students may **not** enroll.

Primary grade mode: Standard Letter

Schedule type(s): Independent Study, Lecture, Web Instructed

Area(s) of Inquiry: None

ACCT 298. CURRENT ISSUES IN ACCOUNTING. (3 Credits)

Special topics seminar. Topics vary.

Level: Graduate

Prerequisite(s): None

Corequisite(s): None

Restrictions:

Undergraduate level students may **not** enroll.

Primary grade mode: Standard Letter

Schedule type(s): Independent Study, Lecture, Web Instructed

Area(s) of Inquiry: None