

ACCOUNTING (ACCT)

ACCT 160 – Sustainability and Citizenship Course count: 1

This course will examine what it means to practice good organizational citizenship and how the introduction of sustainable practices can create value. We will explore how organizations make sound ethical decisions and how these decisions can bring about positive changes to address social and environmental concerns. The recognition of the need to be fiscally responsible and balance profit against these other factors including risk to achieve sustainable future growth will be discussed. The use of outside readings, real-world examples and a project with a sustainability focus will put the course material into practice.

Enrollment limited to NON-Accounting majors only

GPA units: 1

Typically Offered: Alternate Years

ACCT 175 – Excel Finance Lab Course count: 0

This course introduces students to the Excel tools and finance concepts used by professionals in the field. We will explore the valuation of securities, evaluate financial decisions using present value techniques, and create reports and models that are useful for decision-making. Overload.

Students who have taken ACCT 275, ECON 230, ECON 330 or ECON 332 are unable to enroll in this Lab.

GPA units: 0.25

Typically Offered: Alternate Years

ACCT 181 – Financial Accounting Course count: 1

Introduces the fundamentals of the accounting process. Presents an overview of the accounting cycle, leading to preparation of basic financial statements including the income statement and balance sheet. Examines the proper accounting treatment of the major assets of merchandising and service companies including cash, accounts receivable, inventory, property, plant and equipment. Also includes an examination of economic activity related to liabilities and stockholders' equity. Introduces the cash flow statement and analysis of basic financial statements.

GPA units: 1

Typically Offered: Fall, Spring

ACCT 185 – Excel Accounting Lab Course count: 0

Offers an opportunity to use Excel spreadsheet tools to explore financial statements, build financial models, value transactions and evaluate economic opportunities. Provides additional development of the quantitative reasoning and technical skills introduced in the financial accounting coursework. Overload.

Corequisite: ACCT 277. Students must enroll in the class if they are also enrolled in ACCT 277.

GPA units: 0.25

Typically Offered: Spring

ACCT 226 – Operations Research Course count: 1

Acquaints students with decision-making and application of mathematical and statistical techniques to economic problems. Emphasizes optimization of an objective, subject to constraints upon available action. Linear optimization models are treated in depth.

Prerequisite: ECON 110 or ACCT 277.

GPA units: 1

Typically Offered: Alternate Years

ACCT 270 – Governmental & Nonprofit Acctg Course count: 1

Studies accounting and management issues pertinent to state and local government, voluntary health and welfare organizations, other nonprofit organizations, colleges and universities, and private nonprofit hospitals.

Prerequisite: ACCT 277

GPA units: 1

Typically Offered: Alternate Years

ACCT 275 – Corporation Finance Course count: 1

Provides an overview of two important questions posed to corporate financial managers: 1) what long-term investments should the company make? and 2) how will the company finance those investments? Topics include: stock and bond valuation, financial markets, risk and return, project analysis, capital, dividends and leverage.

Prerequisite: ACCT 277 or ACCT 181 and ECON 110

GPA units: 1

Typically Offered: Annually

ACCT 277 – Intermediate Accounting 1 Course count: 1

Offers a thorough study of the proper valuation of assets, liabilities and stockholders' equity and the related problems of the proper matching of revenues and expenses. Emphasis is given to the preparation, analysis and interpretation of financial statements.

Prerequisite: ACCT 181

GPA units: 1

Typically Offered: Annually

ACCT 278 – Intermediate Accounting 2 Course count: 1

Offers a thorough study of the proper valuation of assets, liabilities and stockholders' equity and the related problems of the proper matching of revenues and expenses. Emphasis is given to the preparation, analysis and interpretation of financial statements.

Prerequisite: ACCT 277

GPA units: 1.25

Typically Offered: Annually

ACCT 282 – Auditing Course count: 1

Considers the theory and practice of auditing, including professional ethics, professional standards and procedures and the legal environment in which the auditor functions. Emphasis is placed on the audit process as students gain an understanding of how to plan, design and execute an audit. Other topics include internal control, the nature of evidential matter and the auditors reporting responsibilities.

Prerequisite: ACCT 277

GPA units: 1

Typically Offered: Annually

ACCT 285 – Accounting Information Systems Course count: 1
Introduces students to the theory and terminology of information systems, investigates internal controls, security, privacy and ethics in the design, development and usage of information systems and provides students with tools to document and assess existing information systems. Also provides practical experience using database software.

Prerequisite: ACCT 277
GPA units: 1
Typically Offered: Annually

ACCT 286 – Data Analytics Course count: 1
This course introduces students to understanding when and how data analytics can address specific organizational questions. In addition, it provides the foundation to understand the impact of data quality, the need for data manipulation and analysis and the reporting of results to key decision makers using industry standard data visualization tools.

Prerequisite: ACCT 277
GPA units: 1
Typically Offered: Annually

ACCT 292 – Federal Income Taxation Course count: 1
A study of the federal income tax laws as they relate primarily to individuals. Consideration is also given to the history of the federal income tax, various proposals for tax reform, the use of tax policy to achieve economic and social objectives and tax planning.

Prerequisite: ACCT 277
GPA units: 1
Typically Offered: Annually

ACCT 360 – Ethics, Acctg & Organizations Course count: 1
The course examines topics of current interest in organizational and professional ethics with particular attention focused on accountancy. The role of moral philosophy from the perspective of multiple ethical frameworks is discussed in terms of individual and public debates about controversial issues, such as the professional obligation, the responsibilities of individuals in government and corporations, and the role of the corporation as a "legal person." The goal of the course is to help students think, speak, and write clearly in the form of organizational and professional ethics.

Prerequisite: ACCT 277
GPA units: 1
Typically Offered: Annually

ACCT 362 – Taxation of Entities Course count: 1
A study of the federal tax laws as they apply to C Corporations, S Corporations, Partnerships, Trusts and Estates, both planning for and executing business transactions and decisions.

Prerequisite: ACCT 292
GPA units: 1
Typically Offered: Alternate Years

ACCT 387 – Business Law Course count: 1
(Based on the Uniform Commercial Code) Includes contracts, agency, sales, negotiable instruments, the legal aspect of business associations, insurance and property, both real and personal.

Prerequisite: ACCT 277
GPA units: 1
Typically Offered: Annually

ACCT 389 – Cost Accounting Course count: 1
This course covers the use of accounting information for organizational decision making. It focuses on the use of managerial accounting, with discussions of costing methods, cost control and analysis, and budgeting.

Prerequisite: ACCT 277
GPA units: 1
Typically Offered: Annually

ACCT 390 – Advanced Accounting Course count: 1
Covers advanced problems relating to partnership formation, operation and liquidation; a study of corporate business combinations and consolidated financial statements under the acquisition method; and other accounting topics such as accounting for derivatives and foreign currency transactions, consolidation of foreign subsidiaries and segment reporting.

Prerequisite: ACCT 278. Enrollment limited to 3rd and 4th year ACCT majors.
GPA units: 1
Typically Offered: Annually

ACCT 400 – Directed Reading Course count: 1
A program in reading and research in a specific topic open to majors with a minimum GPA of 3.25.

GPA units: 1
Typically Offered: Annually

ACCT 401 – Directed Readings Lab Course count: 0
GPA units: 0.25
Typically Offered: Annually