

DIVISION OF ACCOUNTING,
BUSINESS, COMPUTER
INFORMATION SYSTEMS
& ECONOMICS

Accounting

In addition to the courses below, students in the Accounting major are also required to take the following General Education courses (see pages 54-58).

ENG 106 Argumentative Writing
 ENG 107 Academic Writing
 ENG 208 Sophomore Core –
 Social Responsibility
 MTH 105 Abstract Reasoning
 AAC course Arts as Catalyst (1 c.u.)
 HUM GELS Humanities GELS (2 c.u.s)
 CAT/HUM GELS (1 c.u.)
 Creative Arts & Technology
 GELS or
 Humanities GELS
 NAT SCI GELS Natural Sciences GELS (2 c.u.s)
 SOC SCI GELS Social Science GELS (2 c.u.s)
 General Education Electives (2 c.u.s)

Many courses have prerequisites which are listed in the course description. Please be sure that necessary prerequisites have been taken before enrolling in any course.

There are two Accounting tracks:

- **General Accounting**
- **Professional Accounting**

Both majors must take the following core courses:

ACC 201 Principles of Accounting I
 ACC 204 Principles of Accounting II
 ACC 421 Auditing
 BUS 200 Introduction to Management
 BUS 312 Managerial Finance
 BUS 314 Principles of Marketing
 BUS 316 Business Law I
 BUS 401 Business Policy
 CMP 100 Computer Literacy*
 ECN 210 Principles of Economics I:
 Microeconomics
 ECN 211 Principles of Economics II:
 Macroeconomics
 ECN 310 Managerial Economics
 MTH 200 Applied Statistics I

* This course may be substituted by a combination of

CMP 102 Fundamental Computer
 Literacy I
 and
 CMP 104 Fundamental Computer
 Literacy II

GENERAL ACCOUNTING CONCENTRATION

In addition to the core courses, the General Accounting major must take:

ACC 301 Intermediate Accounting I
ACC 302 Intermediate Accounting II
ACC 318 Taxation I
ACC 319 Taxation II

ACC 323 Cost Accounting:
A Managerial Emphasis
ACC 404 Advanced Accounting
ECN 309 Money & Banking
or
BUS 357 Working Capital Management

PROFESSIONAL ACCOUNTING CONCENTRATION

In addition to the core required courses, the Professional Accounting major must take:

ACC 301 Intermediate Accounting I
ACC 302 Intermediate Accounting II
ACC 318 Taxation I
ACC 319 Taxation II
ACC 323 Cost Accounting:
A Managerial Emphasis

ACC 401 Internal Auditing
ACC 404 Advanced Accounting
ACC 421 Auditing
ACC 454 Managerial Accounting Seminar
ACC 455 Financial Accounting Seminar
BUS 416 Business Law II
ECN 309 Money & Banking
or
BUS 357 Working Capital Management

Accounting Courses

ACC 201 PRINCIPLES OF ACCOUNTING I

Basic accounting concepts, fundamentals of accounting procedures, development of accounting principles and practices, and the determination, valuation, and presentation of accounting information. Emphasis on accounting theory and its relationship to the preparation of financial accounting statements. Use of a computerized practice set will be required. 1 c.u.
Prerequisites: MTH 105; BUS 200; CMP 100 or CMP 102 and CMP 104.

ACC 204 PRINCIPLES OF ACCOUNTING II

To continue the study of basic accounting concepts, fundamentals of accounting procedures, development of accounting principles and practices, and the determination, valuation, and presentation of accounting information. Emphasis on the use of accounting information as it pertains to management. 1 c.u.
Prerequisite: ACC 201.

ACC 301 INTERMEDIATE ACCOUNTING I

Review of basic financial statements and an in-depth study of accounting principles including disclosure classification and presentation. 1 c.u.
Prerequisite: ACC 204 with a grade of C or better.

ACC 302 INTERMEDIATE ACCOUNTING II

A continuation of ACC 301. 1 c.u.
Prerequisite: ACC 301.

ACC 318 TAXATION I

A study of taxation as it applies to the typical routine tax return for an individual tax payer. Topics will include determination of tax, income inclusions, capital gains and losses, itemized deductions and tax credits. 1 c.u.

Prerequisite: ACC 204, or consent of the Instructor.

ACC 319 TAXATION II

A continuation in the study of taxation to include special topics which are less routine in nature and to also include; the study of various business formations. 1 c.u.

Prerequisite: ACC 318.

**ACC 323 COST ACCOUNTING:
A MANAGERIAL EMPHASIS**

A study of the fundamentals of cost determination, allocation, cost analysis and costing for decisions. Topics include break-even analysis, cost-profit-volume analysis, job order costing, process costing, and basic standard cost analysis. 1 c.u.

Prerequisite: ACC 204.

ACC 401 INTERNAL AUDITING

A study of internal auditing theory, practice, and administration. Topics include methods of conducting a preliminary review, developing audit programs, techniques of field work, sampling, computer auditing, using budgetary controls, report writing, administration of audit teams, and audit techniques utilized by internal auditors. 1 c.u.

Prerequisite: ACC 302 or consent of the Instructor.

ACC 404 ADVANCED ACCOUNTING

An in-depth study of business combinations and consolidations and partnerships. 1 c.u.

Prerequisite: ACC 302.

ACC 421 AUDITING

A study of external auditing theory, practice and administration. topics include auditing standards, ethics, disclosures required for public reporting, auditing techniques, auditor client relationships. 1 c.u.

Prerequisites: ACC 401, ACC 404, or consent of the Instructor.

**ACC 454 MANAGERIAL ACCOUNTING
SEMINAR**

An in-depth study of managerial practices and procedures. Topics include: discussion models, linear programming, specialized variancy analysis, budgetary control, transfer pricing and cost allocations. 1 c.u.

Prerequisites: BUS 312; ACC 323.

**ACC 455 FINANCIAL ACCOUNTING
SEMINAR**

An in-depth study of APB opinions and FASB statements as they pertain to financial statement presentations. Topics include consolidated statements, pro forma statements, statements required by regulatory bodies, statements for stockholders and statements for management. Emphasis on statement preparation, presentation, and predictions. Accounting for non-profit organizations will also be covered. 1 c.u.

Prerequisite: ACC 404.



Masters Degree in Accounting

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ACCOUNTING

The requirements for the Master's Degree in Accounting are the following:

ACC	505	Advanced Taxation*
ACC	510	Advanced Auditing*
ACC	515	Managerial Accounting Seminar*
ACC	520	Financial Accounting Seminar*
ACC	525	Selected Topics in Accounting
ACC	630	Accounting Research
BUS	505	Corporate Financial Management
BUS	510	The Legal Environment*
ECN	505	International Economics
ECN	510	Economic Statistics

To facilitate the transition of current Professional Accounting Students, an additional conversion course (ACC 500) will be offered. Upon successful completion of the conversion course, students will be given graduate credit for certain equivalent undergraduate courses.

Courses marked with an (*) will be eligible for credit.

Masters in Accounting Courses

ACC 500 BRIDGE CONVERSION COURSE

This course is to be taken by students who have completed all the requirements of the Professional Accounting program and need a waiver for ACC 505, ACC 510, ACC 515, ACC 520 and BUS 510. The course is an update course and it will require the student to do case study work. It will provide a waiver for any combination of the five classes listed above. 1 c.u.

ACC 505 ADVANCED TAXATION

The course will include a study of corporate tax, taxation for partnerships and advanced topics in accounting for individuals. The course will use a case study format to apply these topics to real life situations. 1 c.u.

ACC 510 ADVANCED AUDITING

The course will review topics in external auditing theory such as auditing standards, ethics, disclosures required for public reporting, auditing techniques and auditor/client relationships and use a case study format to apply them to real life situations. 1 c.u.

ACC 515 MANAGERIAL ACCOUNTING SEMINAR

The course is an in-depth study of managerial accounting including topics such as discussion models, quantitative techniques, specialized variance analysis, budgetary control, transfer pricing and cost allocations. The course will use a case study format to apply these topics to real life situations. 1 c.u.

ACC 520 FINANCIAL ACCOUNTING SEMINAR

The course is an in-depth study of financial accounting including topics such as consolidated statements, pro-forma statements, statements required by regulatory bodies, and accounting fiduciaries. The course will use a case study format to apply these topics to real life situations. 1 c.u.

ACC 525 SELECTED TOPICS IN ACCOUNTING

Topics will include current accounting areas that will confront graduates from both the public and private sectors. 1 c.u.

ACC 630 ACCOUNTING RESEARCH

The course covers current techniques of research and preparation of a research project. Student will select a topic for research that will require a formal paper and a presentation. This is the capstone project. 1 c.u.

Prerequisite: Completion of seven graduate courses.

BUS 505 CORPORATE FINANCIAL MANAGEMENT

The course will continue the study of time value methodology, cash flow applications and employ the traditional evaluation techniques of capital budgeting analysis in business. 1 c.u.

BUS 510 THE LEGAL ENVIRONMENT

The course will be the study of business law beyond contract law. Topics to be included are: commercial paper, secured transactions, real property, bankruptcy, securities regulations, accountants legal liability and insurance. 1 c.u.

ECN 505 INTERNATIONAL ECONOMICS

The course will examine the economics of international trade and international finance. Topics will include absolute advantage, comparative advantage, protectionism, trade regulation, the balance of payments, international financial markets, and the causes for movements in the currency exchange rates. 1 c.u.

Prerequisite: Undergraduate courses in Microeconomics, Macroeconomics and Managerial Economics.

ECN 510 ECONOMIC STATISTICS

The course provides the student with a hands-on approach to data presentation and analysis. Topics will include statistical inference, least-squares regression, multiple regression, one-way analysis of variance, and two-way analysis of variance.

Prerequisite: An undergraduate course in Statistics. 1 c.u.