

ACCOUNTING (ACCT)

ACCT 2000 Accounting Principles I Lab

Co-requisite: ACCT 2004.

Application of concepts presented in the ACCT 2004 lectures using alternative activities to demonstrate how to apply accounting concepts.

ACCT 2004 Accounting Principles I

ACTS Common Course - ACCT 2003.

Co-requisite: ACCT 2000.

Prerequisite: A grade of C or higher in MATH 1113 or higher level math course.

A study of fundamental processes of accounting for day to day business transactions. Includes recording business events in journal entry form and preparing adjusting entries, trial balances, financial statements, and closing entries. Introduces the basic internal control system a business must employ. Concludes with the measurement and reporting of all assets and liabilities. Lecture three hours, laboratory one and a half hours.

Note: Accounting majors may not repeat this course to raise grade point in their major field after completing ACCT 3013.

ACCT 2013 Accounting Principles II

ACTS Common Course - ACCT 2013.

Prerequisite: BUAD 2003 or COMS 2003 and a "C" or better in ACCT 2004. Addresses accounting processes applied to corporations, cash flow statements, and financial statement analysis. Manufacturing cost, managerial reports, and incremental analysis are also introduced.

Note: Accounting majors may not repeat this course to raise grade point in their major field after completing ACCT 3013.

ACCT 2033 Fundamental Accounting Concepts

Prerequisite: Sophomore standing; "C" or better in MATH 1113 (or MATH 1203, 1914, 2223, 2243, 2914).

This course is designed to provide an overview of accounting concepts for non-business majors with no accounting background. Students gain the knowledge and skills necessary for interpreting reported accounting data. Topics include fundamental financial and managerial accounting concepts, accrual accounting, internal control over cash, financial statement analysis and the budgeting process.

ACCT 3003 Intermediate Accounting I

Prerequisite: ACCT 2013 with a grade of C or higher.

A comprehensive study of accounting theory governing preparation of financial statements with emphasis on conceptual framework, development of accounting standards, and the recording and reporting process. Cash, receivables, inventories, property, plant and equipment, intangible assets, and other selected topics.

ACCT 3013 Intermediate Accounting II

Prerequisite: ACCT 3003.

Continuation of ACCT 3003. Topics covered include current and long-term liabilities, contingencies, stockholders' equity, earnings per share, temporary and long-term investments, revenue recognition, accounting changes, cash flows, statement analysis, and disclosure in financial reporting.

ACCT 3023 Accounting Information Systems

Prerequisite: ACCT 3003, BDA 2003, (BUAD 2053 or PSY 2053 or STAT 2163), BLAW 2033, ECON 2003, and ECON 2013.

A study of accounting information processing, the systems concept, the analysis and design of accounting information systems, and database hardware and software technology as they apply to producing accounting information to be used in decision making.

ACCT 3043 Federal Taxes I

Prerequisite: ACCT 2013 with a grade of C or higher, BDA 2003, (BUAD 2053 or PSY 2053 or STAT 2163), BLAW 2033, ECON 2003, and ECON 2013.

A study of federal income tax laws and their relationship to other forms of taxation with primary emphasis on the determination of federal income tax liability and tax planning for individuals.

ACCT 3053 Federal Taxes II

Prerequisite: ACCT 3043.

A study of federal income tax laws with primary emphasis on the determination of federal income tax liability and tax planning for entities other than individuals.

ACCT 4003 Advanced Accounting I

Prerequisite: ACCT 3013.

A comprehensive study of complex accounting problems involving financial statement treatment of income taxes, pensions, and leases. Problems underlying accounting for partnerships, corporate liquidations and reorganization, segment and interim financial reporting, and foreign currency denominated transactions are examined.

ACCT 4013 Advanced Accounting II

Prerequisite: ACCT 3013.

A comprehensive study of complex problems involving mergers and acquisitions, consolidated financial statements, and the translation of subsidiary financial statements denominated in a foreign currency.

ACCT 4023 Cost Accounting

Prerequisite: ACCT 2013 with a grade of C or better and (BUAD 2053 or PSY 2053 or STAT 2163).

Basic principles of cost accounting, departmentalization, budgets, standard cost, variance analysis, job order and process costs.

ACCT 4033 Auditing

Prerequisite: ACCT 3013, ACCT 3023, and (BUAD 2053 or PSY 2053 or STAT 2163).

Auditing procedures and concepts, audit working papers and reports, evaluation of internal controls, legal and ethical environment.

ACCT 4083 Internship in Accounting

Prerequisite: Permission of the instructor, department chair, and Dean, a minimum GPA of 2.75 on 85 or more earned hours and on at least 15 earned hours from ATU, and completion of ACCT 3013.

A structured assignment which allows a senior accounting major to gain "real world" professional experience in an accounting position relating to an area of career interest. The student works one semester in the office of a cooperating firm under the supervision of a member of management of that firm. An accounting faculty member will consult with the student and the cooperating firm's management periodically during the period of internship. A term paper prepared by the student will be required.

ACCT 4086 Internship in Accounting

Prerequisite: Permission of the instructor, department chair, and Dean, a minimum GPA of 2.75 on 85 or more earned hours and on at least 15 earned hours from ATU, and completion of ACCT 3013.

A structured assignment which allows a senior accounting major to gain "real world" professional experience in an accounting position relating to an area of career interest. The student works one semester in the office of a cooperating firm under the supervision of a member of management of that firm. An accounting faculty member will consult with the student and the cooperating firm's management periodically during the period of internship. A term paper prepared by the student will be required.

ACCT 4093 Governmental Accounting

Prerequisite: ACCT 3013.

Study of GAAP underlying accounting for governmental/ nonprofit entities. Governmental, Proprietary, and Fiduciary funds along with Fixed Asset and Long-term Liability Account Groups are covered.

ACCT 4103 Special Topics in Accounting

Prerequisite: ACCT 3013 and permission of the instructor.

This course provides in-depth exploration of selected accounting topics. The primary topic will vary from offering to offering; thus, the course may be taken more than once.

ACCT 6093 Special Topics in Accounting

Course offers an in-depth exploration of selected accounting issues affecting business. The primary focus of the course will vary from offering to offering; thus the course may be taken more than once. There is a required research project.

Note: Students are limited to a maximum of six (6) hours of special topics credit.

ACCT 6103 Accounting Analysis

Prerequisite: ACCT 2004 and 2013 with a "C" or better.

This course uses a case-study approach to demonstrate how to evaluate internal business units as well as potential merger and acquisition targets. The case-study approach is also used to refine operational and capital budgeting skills, to teach advanced cost-volume-profit analysis techniques, and to develop an awareness of domestic and global transfer pricing issues for multi-location entities. \$35 per SSCH course fee.