

ACCOUNTING (ACC)

ACC 201 Intermediate Financial Accounting I

Accounting issues related to financial statement preparation and measurement, revenue recognition, and current assets. Students are introduced to liquidity and solvency analyses, International Financial Reporting Standards and enterprise resource planning software. Assignments employ both Excel and SAP. Prerequisite(s): BUS 101 with a "C" grade or better and BUS 102 (102 may be taken concurrently)

ACC 202 Intermediate Financial Accounting II

The study of accounting issues related to operational assets, financial instruments, and liabilities and additional financial reporting issues, including share-based compensation and the Statement of Cash Flows. Students are exposed to financial disclosure and International Financial Reporting Standards. The course requires research on Financial Accounting Standards and integrates various topics with enterprise resource planning software. Assignments employ both Excel and SAP. Prerequisite(s): ACC 201 with a "C" grade or better

ACC 260 Part-Time Internship in Account

"Part-time, paid or non-paid employment in an accounting setting to provide on-the-job training. Involves appropriate job-related learning assignments under faculty supervision. Position must be approved by the Accounting Department. Consult the Associate Director for Experiential Education in Career Services before registering or for further information. An internship counts as a free elective, not as a course in the major. Grading for internships is on a letter grade, i.e., not pass/fail, basis. The number 360 is used if taken in junior year and 460 if taken in senior year. Prerequisite(s): 2.25 minimum, overall and major, GPA and completion of ACC 201 with a grade of C or better and preferably ACC 202 as well or permission of the Assistant Dean."

ACC 303 Cost Accounting

This course focuses on how cost information is produced and used in contemporary organizations, especially its role in strategic decision-making. Topics include cost classifications, cost-volume-profit analysis, costing systems, variance analysis, budgeting, joint product costs, and service department cost allocations. Employs a case analysis approach to tackle complex business scenarios. Requires the use of regression analysis and Excel. Prerequisite(s): BUS 102, BUS 202 (can be taken concurrently with BUS 202)

ACC 304 Auditing, Assurance and Forensic Services

A practical framework for understanding and evaluating the professional auditing standards for assurance services with emphasis on external financial reporting by independent auditors. Major topics include audit reports and standards, evaluation of internal controls, legal liability, professional responsibilities and the code of professional ethics. Application of state-of-the-art computer technology is integrated with a forensic case-based learning approach. Additionally, the essentials of internal control used by diverse organizations to safeguard assets and financial data is covered, and sets the foundation for those interested in forensic accounting and fraud examination careers. Prerequisite(s): ACC 202 (can be taken concurrently with ACC 202)

ACC 307 Federal Income Taxation

An introductory course in taxation designed to introduce the student to Federal income taxation focused primarily on individuals with an overview of business entities. The fundamental concepts and more common transactions will be emphasized which will provide an understanding of the impact of tax laws on business and financial decisions. Theory will be developed through the use of a web-based tax research service, "CCH IntelliConnect", and applied through preparation of income tax returns using "ProSystem fx". Prerequisite(s): BUS 101

ACC 350 Cooperative Education (Junior Standing)

This is a full-time, paid, approximately four-month assignment in a cooperating firm. Involves job-related learning under faculty supervision. The position must be approved by the Accounting Department. For registration information, students in the Business Scholars Co-op Program should consult with the Director of the Program and students who are not in the Business Scholars Program should consult with the Associate Director for Experiential Education in Career Services. A co-op counts as a free elective and not as a course in the major. Grading for co-ops is on a pass/fail basis (grading for internships is on a letter-grade, i.e., not pass/fail, basis); the faculty member who is supervising the experience has the discretion as to whether to roster it as a co-op or internship. Students in the Business Scholars Co-op Program must take it pass/fail. Prerequisite(s): 2.25 minimum, overall and major, GPA (higher for students in the Business Scholars Co-op Program) and completion of ACC 201 with a grade of C or better and preferably ACC 202 as well.

ACC 360 Part-Time Internship in Accounting

Part-time, paid or non-paid employment in an accounting setting to provide on-the-job training. Involves appropriate job-related learning assignments under faculty supervision. Position must be approved by the Accounting Department. Consult the Associate Director for Experiential Education in Career Services before registering or for further information. An internship counts as a free elective, not as a course in the major. Grading for internships is on a letter grade, i.e., not pass/fail, basis. The number 360 is used if taken in junior year and 460 if taken in senior year. Prerequisite(s): 2.25 minimum, overall and major, GPA and completion of ACC 201 with a grade of C or better and preferably ACC 202 as well or permission of the Assistant Dean.

ACC 365 Full-Time Internship

Full-time, paid employment in an accounting setting to provide on-the-job training (part-time positions at least six months in duration may qualify). Involves appropriate job-related learning assignments under faculty supervision. The position must be approved by the department. Consult the Associate Director for Experiential Education in Career Services before registering or for further information. An internship counts as a free elective, not as a course in the major. Grading for internships is on a letter grade, i.e., not pass/fail, basis (grading for co-ops is on a pass/fail basis); the faculty member in the Accounting Department who is supervising the experience has the discretion as to whether to roster it as a co-op or internship. The number 365 is used if taken in junior year and 465 if taken in senior year. Prerequisite(s): 2.25 minimum, overall and major, GPA and completion of ACC 201 with a grade of C or better and preferably ACC 202 as well.

ACC 370 Special Topics

ACC 405 Advanced Accounting I: Accounting for the Multinational Enterprise

With corporate acquisitions dominating the financial markets, Accounting 405 examines US and International Accounting Standards for valuing mergers & acquisitions (M&A), recording transactions, and reporting on consolidated financial statements. The underlying business transactions are analyzed using appropriate valuation methodologies. Accounting for partnership formation, operations, and dissolution is covered in this course. Restriction(s): ACC 202 and senior standing

ACC 406 Advanced Accounting II: Special Topics in Financial Reporting

This course covers topics that are essential for the Certified Public Accounting (CPA) Examination and Certified Management Accounting (CMA) Examination including: the structure of US GAAP and International Financial Reporting Standards (IFRS); Securities & Exchange Commission (SEC) reporting; fund accounting for government, non-profits and healthcare; bankruptcy and reorganization accounting; and accounting for estates and trusts. Restriction(s): ACC 202 and Senior standing.

ACC 418 Taxation of Business Entities

A comprehensive examination of taxation as it relates to the various forms of business entities (C corporations, S corporations, partnerships, limited liability companies, and limited liability partnerships) and their owners. Theory will be developed through the use of a web-based tax research service, "CCH IntelliConnect", and applied through preparation of income tax returns using "ProSystem fx". Emphasis will be placed on preparation for the "Regulation" section of the CPA exam. Prerequisite(s): ACC 307 and senior standing.

ACC 444 Research

ACC 450 Cooperative Education (Senior Standing)

This is a full-time, paid, four to eight months assignment in a cooperating firm. Involves job-related learning under faculty supervision. The position must be approved by the Accounting Department. For registration information, students in the Business Scholars Co-op Program should consult with the Director of the Program and students who are not in the Business Scholars Program should consult with the Associate Director for Experiential Education in Career Services. A co-op counts as a free elective and not as a course in the major. Grading for co-ops is on a pass/fail basis (grading for internships is on a letter grade, i.e., not pass/fail, basis); the faculty member in the Accounting Department who is supervising the experience has the discretion as to whether to roster it as a co-op or internship. Students in the Business Scholars Co-op Program must take it pass/fail. Prerequisite(s): 2.25 minimum, overall and major, GPA (higher for students in the Business Scholars Co-op Program) and completion of ACC 201 and preferably ACC 202 as well.

ACC 460 Part-Time Internship in Accounting

Part-time, paid or non-paid employment in an accounting setting to provide on-the-job training. Involves appropriate job-related learning assignments under faculty supervision. Position must be approved by the Accounting Department. Consult the Associate Director for Experiential Education in Career Services before registering or for further information. An internship counts as a free elective, not as a course in the major. Grading for internships is on a letter grade, i.e., not pass/fail, basis. The number 360 is used if taken in junior year and 460 if taken in senior year. Prerequisite(s): 2.25 minimum, overall and major, GPA and completion of ACC 201 with a grade of C or better and preferably ACC 202 as well or permission of the Assistant Dean.

ACC 465 Full-Time Internship

Full-time, paid employment in an accounting setting to provide on-the-job training (part-time positions at least six months in duration may qualify). Involves appropriate job-related learning assignments under faculty supervision. The position must be approved by the department. Consult the Associate Director for Experiential Education in Career Services before registering or for further information. An internship counts as a free elective, not as a course in the major. Grading for internships is on a letter grade, i.e., not pass/fail, basis (grading for co-ops is on a pass/fail basis); the faculty member in the Accounting Department who is supervising the experience has the discretion as to whether to roster it as a co-op or internship. The number 365 is used if taken in junior year and 465 if taken in senior year. Prerequisite(s): 2.25 minimum, overall and major, GPA and completion of ACC 201 with a grade of C or better and preferably ACC 202 as well.

ACC 470 Special Topics

ACC 471 Personal Financial Planning

The course provides a comprehensive understanding of the fundamentals, strategies, and implementation that make up the personal financial planning (PFP) process. An overview of the PFP process is then expanded into a comprehensive study of its essential components, such as risk management, investment planning, retirement planning, and estate planning. Inherent in all aspects of the course will be the underlying tax implications that exist as an integral part of the decision-making. Students will also gain an understanding of the professional responsibilities and regulatory requirements that accompany the PFP process. Each student will then work with a case study in developing a financial plan using the most current technology package used by financial planners in actual practice. Prerequisite(s): Senior standing and a grade of C or better in ACC 307 (Federal Income Taxation).

ACC 472 Special Topics

ACC 478 AIS, ERP, and Accounting Analytics

This course offers an enhanced understanding of accounting information and enterprise resource planning systems, and accounting analytics from a business user perspective. It includes hands-on experience with SAP's ERP system, a business intelligence/data visualization application, and discussion of current topics, including block chain, cryptocurrencies, privacy and security issues, disaster recovery, anti-fraud and audit resources, and XBRL. Prerequisite(s): ACC 202 and senior standing.

ACC 479 Accounting Independent Study

ACC 480 Accounting Seminar

Research in contemporary accounting topics. The course is designed to develop and improve research skills along with written and oral communication abilities necessary for success in business. Prerequisite(s): ACC 202 and senior standing.