Accounting Courses

Courses

ACCT 2301. Principles of Accounting I.
Principles of Accounting I (3-0) (Common Course Number: ACCT 2301) A study of financial accounting concepts and procedures from the initial recording of an economic transaction to the preparation of financial statements for an entity.

3 Credit Hours
3 Total Contact Hours
0 Lab Hours
3 Lecture Hours
0 Other Hours

Prerequisite(s): (MATH 1320 w/C or better) OR (MATH 1508 w/C or better) OR (MATH 1411 w/C or better) OR (MATH 1312 w/C or better) OR (MATH 2313 w/C or better) OR (MATH 2326 w/C or better) OR (MATH 2301 w/C or better) OR (BANM score between 4 and 5) OR (ACCL score between 081 and 120 AND BANM score between 4 and 5) OR (BANM score between 4 and 5 AND EPCM score between 081 and 120) OR (MATH 1411A w/C or better AND MATH 1411B w/C or better AND MATH 1411C w/C or better) OR (MATH 1508A w/C or better AND MATH 1508B w/C or better AND MATH 1508C w/C or better) OR (SXDG score of 1) OR (SXMA score of 1) OR (SXMN score of 1) OR (SXOI score of 1) OR (SXTR score of 1)

ACCT 2302. Principles of Accounting II.
Principles of Accounting II (3-0) (Common Course Number: ACCT 2302) A continuation of Principles of Accounting I and a study of cost accounting and managerial uses of accounting information.

3 Credit Hours
3 Total Contact Hours
0 Lab Hours
3 Lecture Hours
0 Other Hours

Prerequisite(s): (ACCT 2301 w/C or better) AND (MATH 1320 w/C or better) OR (MATH 1508 w/C or better) OR (MATH 1411 w/C or better) OR (MATH 1312 w/C or better) OR (MATH 2313 w/C or better) OR (MATH 2326 w/C or better) OR (MATH 2301 w/C or better) OR (BANM score between 4 and 5) OR (ACCL score between 081 and 120 AND BANM score between 4 and 5) OR (BANM score between 4 and 5 AND EPCM score between 081 and 120) OR (MATH 1411A w/C or better AND MATH 1411B w/C or better AND MATH 1411C w/C or better) OR (MATH 1508A w/C or better AND MATH 1508B w/C or better AND MATH 1508C w/C or better) OR (SXDG score of 1) OR (SXMA score of 1) OR (SXMN score of 1) OR (SXOI score of 1) OR (SXTR score of 1)

ACCT 3309. Survey of Acct Principles.
Survey of Accounting Principles, Techniques and Concepts (3-0) A nontechnical approach to accounting with an emphasis on the use and interpretation of financial statements. May not be counted toward BBA and the combined BBA/MACY degree requirements. ACCT 2301 and ACCT 3309, or ACCT 2302 and ACCT 3309 may not both be counted toward any degree requirement.

3 Credit Hours
3 Total Contact Hours
0 Lab Hours
3 Lecture Hours
0 Other Hours

ACCT 3314. Management Accounting.
Management Accounting (3-0) A study of product costing systems, planning and control systems, and the use of accounting data in management decision making. May not be counted toward BBA in Accounting degree requirements. ACCT 3314 and ACCT 3323 may not be counted toward any degree requirements.

3 Credit Hours
3 Total Contact Hours
0 Lab Hours
3 Lecture Hours
0 Other Hours

Major Restrictions:
Restricted to majors of BSAD,CIS,ECON,FIN,GENB,IS,MGMT,MKT,OSCM

Prerequisite(s): (ACCT 2302 w/C or better)
ACCT 3319. Software Applications for ACCT.
Software Applications for Accounting (3-0) Application of financial and managerial accounting concepts to current accounting information system software, electronic spreadsheets, and database management systems. This course is.

3 Credit Hours
3 Total Contact Hours
0 Lab Hours
3 Lecture Hours
0 Other Hours

Prerequisite(s): (ACCT 2302 w/C or better)

ACCT 3320. Accounting Systems.
Accounting Systems (3-0) Analysis of fundamental accounting systems. Emphasis on internal control and accounting transaction cycles, relationship of system and organization objectives, policies, procedures and plans.

3 Credit Hours
3 Total Contact Hours
0 Lab Hours
3 Lecture Hours
0 Other Hours

Major Restrictions:
Restricted to majors of ACCT,BSAD,CIS,ECON,FIN,GENB,INFS,IS,MGMT,MKT,OSCM

Prerequisite(s): (ACCT 2302 w/C or better)

ACCT 3321. Intermediate Accounting I.

3 Credit Hours
3 Total Contact Hours
0 Lab Hours
3 Lecture Hours
0 Other Hours

Major Restrictions:
Restricted to majors of ACCT,BAMA,BSAD,CIS,ECON,FIN,GENB,INBU,INFS,IS,MGMT,MKT,OSCM

Prerequisite(s): (ACCT 2302 w/C or better ) AND (ACCT 2301 w/C or better AND ACCT 2302 w/C or better ) AND (ECON 2303 w/C or better AND ECON 2304 w/C or better ) AND (MATH 2301 w/C or better ) OR (MATH 1411 ) AND (QMB 2301 w/C or better)

ACCT 3322. Intermediate Accounting II.

3 Credit Hours
3 Total Contact Hours
0 Lab Hours
3 Lecture Hours
0 Other Hours

Major Restrictions:
Restricted to majors of ACCT,BAMA,BSAD,CIS,ECON,FIN,GENB,INBU,INFS,IS,MGMT,MKT,OSCM

Prerequisite(s): (ACCT 3321 w/C or better)
ACCT 3323. Cost Accounting.
Cost Accounting (3-0) A study of theory and procedures of product costing in job order and process cost systems, overhead allocation issues, and determination of standard costs, budgetary controls, variance analysis, and cost-volume-profit analysis for management decision making. Application of the managerial accounting framework to service organizations.

3 Credit Hours
3 Total Contact Hours
0 Lab Hours
3 Lecture Hours
0 Other Hours

Major Restrictions:
Restricted to majors of ACCT,BAMA,BSAD,CIS,ECON,FIN,GENB,INBU,INFS,IS,MGMT,MKT,OSCM

Prerequisite(s): (ACCT 2302 w/C or better)

Federal Income Tax - Individuals (3-0) A comprehensive explanation of the Internal Revenue Code and Regulations pertaining to individuals and the preparation of the individual tax return.

3 Credit Hours
3 Total Contact Hours
0 Lab Hours
3 Lecture Hours
0 Other Hours

Major Restrictions:
Restricted to majors of ACCT,BAMA,BSAD,CIS,ECON,FIN,GENB,INBU,INFS,IS,MGMT,MKT,OSCM

Prerequisite(s): (ACCT 2302 w/C or better)

ACCT 4304. Auditing Principles/Procedures.
Auditing Principles and Procedures (3-0) A study of the professional auditor's opinion formulation process, professional standards and ethics, audit procedures, and other engagements requiring reports by CPAs.

3 Credit Hours
3 Total Contact Hours
0 Lab Hours
3 Lecture Hours
0 Other Hours

Major Restrictions:
Restricted to majors of ACCT,BAMA,BSAD,CIS,ECON,FIN,GENB,INBU,INFS,IS,MGMT,MKT,OSCM

Prerequisite(s): (ACCT 3320 w/D or better AND ACCT 3322 w/D or better)

ACCT 4315. Acct Res. and Communication.
This applied course challenges to research, analyze and communicate topics in accounting and/or auditing by using qualitative research methodology. Students will use online WRDS Wharton Research Data Service to gather data to answer some basic accounting and auditing questions, and learn about accounting research. This is a three semester hour course.

3 Credit Hours
3 Total Contact Hours
0 Lab Hours
3 Lecture Hours
0 Other Hours

Prerequisite(s): (ACCT 3321 w/C or better)
**ACCT 4335. Business Intelligence.**
Business Intelligence Overview of the process of data analysis. Data analytics have moved out of the academic world of statisticians to the practical world of technology. A variety of user friendly technologies bring powerful analytical capabilities to end users. Three major areas that comprise analytics in the real world. You will experience practical applications of analytics through guided exercises and case studies.

3 Credit Hours
3 Total Contact Hours
0 Lab Hours
3 Lecture Hours
0 Other Hours

Prerequisite(s): (ACCT 3320 w/C or better)

**ACCT 4345. Financial Statement Analysis.**
Financial Statement Analysis This course is designed to introduce students to accounting- based valuation and analysis. The course focuses on the use of financial information to value and assess equity and debt securities. According to the Financial Accounting Standards Board (FASB), the primary purpose of financial reporting (accounting information) is to assist investors in making investment decisions, both equity investments and lending decisions. The course will introduce material that will strenghten the student's ability to understand and use financial statements. Students will learn contemporary valuation models.

3 Credit Hours
3 Total Contact Hours
0 Lab Hours
3 Lecture Hours
0 Other Hours

Prerequisite(s): (ACCT 3321 w/C or better)

**ACCT 4396. Internship.**
Internship (0-0-3) A practicum in accounting under the supervision of accounting practitioners. This course may count as a business elective or a free elective but not as an accounting elective in the accounting degree. The course grade counts towards the business GPA, but not the Accounting GPA. The internship must be completed prior to the last full semester of accounting coursework.

3 Credit Hours
3 Total Contact Hours
0 Lab Hours
0 Lecture Hours
3 Other Hours

**ACCT 4398. Independent Study in Accounting.**
Independent Study in Accounting (0-0-3).

3 Credit Hours
3 Total Contact Hours
0 Lab Hours
0 Lecture Hours
3 Other Hours

Major Restrictions:
Restricted to majors of ACCT,BAMA,BSAD,CIS,ECON,FIN,INBU,INFS,IS,MGMT,MKT

Prerequisite(s): (ACCT 3322 w/D or better)

**ACCT 4399. Current Concepts in Accounting.**
Current Concepts in Accounting (3-0) Topics to be announced. The course may be repeated for credit when topic varies.

3 Credit Hours
3 Total Contact Hours
0 Lab Hours
3 Lecture Hours
0 Other Hours

Major Restrictions:
Restricted to majors of ACCT,BSAD,ECON,FIN,GB,NB,INFS,IS,IS,OSCM,POM

Prerequisite(s): (ACCT 2302 w/C or better)