

ACCOUNTING (ACCT)

ACCT-213 Financial Accounting (4 Credits)

Introduces accounting information with an emphasis on its use in decision making by owners, creditors managers, and government for both profit and non profit organization. Topics include the accounting profession, double entry accounting system, information systems, ethics, taxation, and internal control systems. Course is intended for Management majors.

Prerequisite(s): Grade of C or higher in MGT-140 or MATH-141 and Sophomore standing or permission of instructor

Offered: All, Every Year

ACCT-214 Managerial Accounting (4 Credits)

This course focuses on accounting information used by managers in planning, controlling operations and decision making within organizations. Topics include cost concepts and classifications, cost volume profit analysis, cost systems, and budgeting. Must be a Management Major or Minor.

Prerequisite(s): Grade of C or higher in ACCT-213, or permission of instructor

Offered: All, Every Year

ACCT-215 Accounting for Decision Making (4 Credits)

A one-semester course focuses on critical concepts and skills related to managing by the numbers. Topics include financial statements, cost-volume-profit analysis, working capital management, budgets and planning, and return on investment. Course is intended for students pursuing a degree other than the BS in Business Management.

Prerequisite(s): MGT-101, and MGT-140, MATH-111, MATH-112, MATH-141, MATH-181, MATH-211, or PSYC-251, or permission of instructor

Offered: All, Every Year

ACCT-311 Intermediate Accounting I (4 Credits)

The course delves deeper into accounting principles and practices. Review of accounting cycle, balance sheet valuations, principles relating to financial statements, income determination, disclosure problems, cash management, investments, receivables, and plant assets. Includes alternative accounting procedures.

Prerequisite(s): ACCT-214 and Junior standing, or permission of instructor

Offered: Fall, Every Year

ACCT-312 Intermediate Accounting II (4 Credits)

Explores additional topics such as intangibles, investments, time value of money, application of present value techniques, issuance of capital stock, stock rights, options, warrants, convertible securities, reacquired stock, retained earnings, dividends, earnings per share and other relevant areas.

Prerequisite(s): ACCT-311 and Junior standing, or permission of instructor

Offered: Spring, Every Year

ACCT-319 Corporate Finance I (4 Credits)

Study of financial decision making in contemporary financial theory and world economic conditions. Focusing on financial theory/tools applicable to investing, capital budgeting, and capital structure decisions. Students are introduced to valuation techniques and capital markets and their influence on corporate financial decisions. Must be Business Management, Accounting or Finance Major.

Prerequisite(s): ACCT-214 or ACCT-213 and ECON-204, or permission of instructor

Offered: All, Every Year

ACCT-321 Corporate Finance II (4 Credits)

This course takes a case study approach to examine the transformative nature of financial decision making in a corporate context. Topics include capital structure, mergers and acquisitions, dividend policy, risk management, and the implications of stock buy-backs on corporate strategy.

Prerequisite(s): ACCT-319 or ECON-370

Offered: Spring, Every Year

ACCT-415 Cost Accounting (4 Credits)

The role of cost management and accounting in measuring, analyzing, and reporting information that relates to the cost of obtaining and using an entity's resources. Includes the ways of assigning various costs such as direct costs, indirect costs, fixed costs, variable costs, inventorial cost, and period costs.

Prerequisite(s): ACCT-312 or ACCT-319 and Junior Standing, or permission of instructor

Offered: Fall, Every Year

ACCT-416 Auditing (4 Credits)

Auditing is the process of examining and verifying financial statements and internal controls to ensure their accuracy and compliance with accounting standards. This course explores auditing procedures, ethics, and professional standards.

Prerequisite(s): ACCT-312 or ACCT-319 and Junior Standing, or permission of instructor

Offered: Spring, Every Year

ACCT-417 Taxation (4 Credits)

Emphasizes basic taxation, including federal and state income taxes, tax planning, tax compliance, and the impact of taxes on business decisions. Concepts of income, gain or loss, dividends, deductions as defined in the Revenue Code, and basic preparation of tax returns.

Prerequisite(s): ACCT-312 or ACCT-319 and Senior Standing, or permission of instructor

Offered: Fall, Every Year

ACCT-418 Quantitative Financial Analysis (4 Credits)

Building on Financial Accounting, Managerial Accounting, and Corporate Finance concepts, the course focuses on corporate finance and accounting, while emphasizing modeling and interpretation of financial data and enhance skills in quantitative financial analysis.

Prerequisite(s): ACCT-319 or ECON-370

Offered: Spring, Every Year