ACCOUNTING (ACCT)

ACCT 179: 3 s.h.
Experimental
Experimental course in Accounting.

ACCT 279: 3 s.h.
Experimental
Experimental Course in Accounting

ACCT 302: 3 s.h.
Organizations and Transactions
Continuation of BUAD 202. Includes such topics as consumer law,
debtor-creditor law, secured transactions, bankruptcy, forms of business
organization, securities regulation, antitrust, labor-management relations,
employment discrimination, environmental law, international business,
wills and trusts. Recommended for students studying for the CPA exam,
or for business students who wish to broaden their knowledge of the
legal environment of business. Counts as a business administration
departmental elective, or as an accounting elective in the accounting

ACCT 361: 3 s.h.
Intermediate Accounting 1
Financial statement preparation with special attention to revenue
recognition and asset valuation. Emphasis on generally accepted
accounting principles and accounting theory. Students will develop a
familiarity with the official pronouncements. Offered in fall, spring. Prereq:
C- or higher in BUAD 162.

ACCT 362: 3 s.h.
Intermediate Accounting 2
Examination of generally accepted accounting principles as they apply
to long term liabilities and equity. This course is a continuation of
Intermediate Accounting I. Includes issues of current interest. Selected
readings from pronouncements. Offered in fall, spring. Prereq: C- or higher
in BUAD 341 and ACCT (formerly BUAD) 361.

ACCT 363: 3 s.h.
Accounting Information System
Special emphasis on current problems and issues using small business
accounting software. Offered infrequently. Prereq: C- or higher in ACCT
(formerly BUAD) 361.

ACCT 364: 3 s.h.
Cost Accounting
Investigates cost accounting techniques such as budgeting, accounting
controls, standard cost, operation evaluation techniques, variance
analysis and performance analysis. The role of cost accounting in profit
planning and decision making is examined. Offered in fall, spring. Prereq:
C- or higher in BUAD 162, 206 (formerly 306).

ACCT 365: 3 s.h.
Not-For-Profit Accounting
A review of fund accounting, application of fund accounting to nonprofit
organizations such as state and local governments and health care
institutions. Offered infrequently. Prereq: BUAD 161.

ACCT 366: 3 s.h.
Federal Income Tax 1
Study of federal income tax laws as they relate to individuals and
businesses. Topics include gross income, deductions, basis, gains and
losses and tax computations. Students are introduced to tax research
techniques and applications. Offered annually. Prereq: C- or higher in both
BUAD 162 and 202.

ACCT 367: 3 s.h.
Federal Income Tax 2
Study of corporate, S Corporations and partnership taxation. Topics
include corporate organization, distribution, reorganization, accumulated
earnings, S elections, partnership formation, operation, and transfers.
Introduction to estate planning and wealth accumulation. Offered
annually. Prereq: ACCT (formerly BUAD) 366.

ACCT 368: 3 s.h.
Business Applications: Excel
Application of Microsoft Excel for accounting and other business
functions. Preparation for the official Microsoft Excel Certification exams.

ACCT 379: 3 s.h.
Experimental
Experimental Course in Accounting

ACCT 405: 3 s.h.
Topics in Accounting
Advanced, innovative, or exploratory topics and disciplines within
accounting. Specific content items developed by instructor. Most topics
will be for business majors only. Offered periodically. Prerequisites may
vary. Consult the current course offering.

ACCT 461: 3 s.h.
Auditing
Study of the attest function of the independent auditor and review of
theory and procedures for evaluating internal control and financial
information. Includes generally accepted auditing standards as
developed and applied to different audit areas in order to establish the
fairness of financial information. Offered annually. Prereq: C- or higher in
ACCT (formerly BUAD) 361.

ACCT 465: 3 s.h.
Advanced Accounting
Accounting formation, operation and liquidation of the partnership
and corporate forms of business. Emphasis on preparing consolidated
financial statements. Review of topics such as nonprofit accounting and
multinational business. Offered annually. Prereq: ACCT (formerly BUAD)
362.

ACCT 479: 3 s.h.
Experimental
Experimental Course in Accounting

ACCT 498: 1-3 s.h.
Independent Study
Independent Study in Accounting

ACCT 499: 1-4 s.h.
Departmental Honors
Departmental Honors