### 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 option. Offered annually. Prereq: BUAD 202.

**ACCT 302H: 3 s.h.**  
Hon:Organizations and Transact

**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 366H: 3 s.h.**  
Hon:Federal Income Tax 1

**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. Prereq: BUAD 206

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