

# Accounting Courses

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## Courses

### ACCT 2301. Principles of Accounting I.

Principles of Accounting I: [TCCN 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.

**Department:** Accounting

**3 Credit Hours**

**3 Total Contact Hours**

0 Lab Hours

3 Lecture Hours

0 Other Hours

**Prerequisite(s):** (MATH 1309 w/C or better ) OR (MATH 1310 w/C or better ) OR (MATH 1319 w/C or better ) OR (STAT 1380 w/C or better ) OR (STAT 2480 w/C or better ) OR (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 (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: [TCCN ACCT 2302] A continuation of Principles of Accounting I and a study of cost accounting and managerial uses of accounting information.

**Department:** Accounting

**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 1309 w/C or better ) OR (MATH 2301 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 ) OR (MATH 1310 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. Restricted to declared business majors.

**Department:** Accounting

**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, ISBA, MGMT, MKT, OSCM

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

### ACCT 3321. Intermediate Accounting I.

Intermediate Accounting I: A study of financial accounting principles, concepts, and objectives. An in-depth examination of elements of financial statements. Preparation of financial reports in accordance with generally accepted accounting principles.

**Department:** Accounting

**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, ISBA, MGMT, MKT, OSCM

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

**ACCT 3322. Intermediate Accounting II.**

Intermediate Accounting II: A continuation of Intermediate Accounting I. An in-depth study of financial accounting concepts, elements of financial statements, and preparation of financial reports.

**Department:** Accounting

**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, ISBA, MGMT, MKT, OSCM

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

**ACCT 3323. Cost Accounting.**

Cost Accounting: 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.

**Department:** Accounting

**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, ISBA, MGMT, MKT, OSCM

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

**ACCT 3327. Fed Income Tax - Individuals.**

Federal Income Tax - Individuals: A comprehensive explanation of the Internal Revenue Code and Regulations pertaining to individuals and the preparation of the individual tax return. Prerequisites: Department approval.

**Department:** Accounting

**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, ISBA, MGMT, MKT, OSCM

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

**ACCT 4304. Auditing Principles/Procedures.**

Auditing Principles and Procedures: A study of the professional auditor's opinion formulation process, professional standards and ethics, audit procedures, and other engagements requiring reports by CPAs.

**Department:** Accounting

**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, ISBA, 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.

**Department:** Accounting

**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.

**Department:** Accounting

**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 strengthen the student's ability to understand and use financial statements. Students will learn contemporary valuation models.

**Department:** Accounting

**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: 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. Prerequisites: Department approval.

**Department:** Accounting

**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, GENB, INBU, INFS, IS, ISBA, MGMT, MKT, OSCM

**ACCT 4398. Independent Study in Acct.**

Independent Study in Accounting. Prerequisites: Department approval.

**Department:** Accounting

**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. Restricted to majors: ACCT, CIA, ECON, FIN, MGMT, MKT, BSAD and POM. Prerequisite: Senior standing, a College of Business GPA of 2.5 or better, completion of a minimum of 9 hours of accounting, and department approval.

**Department:** Accounting

**3 Credit Hours**

**3 Total Contact Hours**

0 Lab Hours

3 Lecture Hours

0 Other Hours

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