

Accounting (ACC)

ACC 1150

Fundamentals of Business Math

3:3:0 **Fall, Spring**

* Prerequisite(s): MAT 0950 or equivalent

Designed for the business student as a review of mathematical principles, techniques, computations, and their applications to business problems. Topics include: checking accounts and bank reconciliations, percents, solving for the "unknown," discounts, markups and markdowns, payroll, simple interest, discounting notes, present and future value, depreciation, inventory, taxes, insurance, stocks and bonds, annuities, sinking funds, and calculator procedures. Lab access fee of \$32 for computers applies. Canvas Course Mats \$78/McGraw applies

ACC 1750

Applied Accounting

4:4:0 **On Sufficient Demand**

* Prerequisite(s): Appropriate placement scores or ENGH 1000 with a grade of C- or higher

Designed for non-accounting majors in Executive Assistant and Paralegal. Provides comprehensive coverage of the accounting cycle for services and merchandising organizations. Topics include: Journalizing, posting, financial statements, closing, accounting systems, internal control, accounts receivable, accounts payable, inventory control, and payroll. Taught in a computer environment. Lab access fee of \$32 for computers applies.

ACC 2010

Financial Accounting

3:3:0 **Fall, Spring, Summer**

* Prerequisite(s): ENGL 1010 or higher with a minimum grade of C-, MAT 1000 or higher with a minimum grade of C-

* Corequisite(s): ACC 1150 recommended if required for your degree

Teaches concepts and methods underlying preparation of financial statements utilizing generally accepted accounting principles (GAAP). Includes the accounting cycle; income determination for service and merchandising operations; and the reporting of assets, liabilities, and owner's equity for sole proprietorships and corporations. May be delivered online. Lab access fee of \$35 for computers applies. Canvas Course Mats \$72/Wiley applies.

ACC 2020

Managerial Accounting

3:3:0 **Fall, Spring, Summer**

* Prerequisite(s): ACC 2010

Focuses on the methods and tools used to generate information for decision making by managers within an organization and integrates decision-making throughout the course. Addresses five primary topics: preparation and interpretation of the statement of cash flow; determining the cost of products, services, and segments of the organization; short-term/long-term role of planning in management; the control function of management and current issues in management accounting. May be delivered hybrid and/or online. Lab access fee of \$32 for computers applies. Canvas Course Mats \$116/Pearson applies.

ACC 2030

Principles of Accounting

6:6:0 **On Sufficient Demand**

* Prerequisite(s): Appropriate placement scores or ENGH 1000 with a grade of C- or higher

Focuses on the role of accounting in planning and controlling a business and reporting results to decision makers. An accounting information system is developed to analyze, record business transactions and generate financial statements for decision makers outside of the organization. Teaches how to interpret external financial reports, assess the viability and profitability of businesses. Also addresses how to use managerial accounting principles to general internal reports, establish budgets, analyze variances, evaluate cost behavior, and control operations through a combination of responsibility accounting and internal controls. Integrates ACC 2010 (Financial Accounting) and ACC 2020 (Managerial Accounting,) for students who want to fulfill both requirements in a single semester and to understand how Financial and Managerial Accounting concepts work together to succinctly represent huge volumes of transactions that drive modern business. Lab access fee of \$32 for computers applies

ACC 281R

Cooperative Work Experience

2 to 8:2 to 8:0 **Fall, Spring, Summer**

* Prerequisite(s): Approval of School of Business Career and Corporate Manager

Designed for accounting majors to provide on-the-job work experience that will utilize the student's skills and abilities in the field of accounting. Requires a portfolio of acquired work experience and enhanced skills. Includes student, employer, and coordinator evaluations; on-site coordinator visits; written assignments; and oral presentations. Provides experience in formulating and completing individualized work experience objectives. A maximum of 3 credits may apply toward graduation. May be graded credit/no credit.

ACC 3000

Financial Managerial and Cost Accounting

3:3:0

Fall, Spring, Summer

* Prerequisite(s): (ENGL 2010 or ENGL 2020), MAT 1010 or higher, and University Advanced Standing

Provide students in computer science and the technologies with knowledge of financial, managerial, and cost accounting concepts and applications. Prepares students to utilize accounting information in making business decisions. May be delivered online. Lab access fee of \$32 for computers applies. Canvas Course Mats \$78/McGraw applies

ACC 3005

Introduction to the Accounting Profession

1:1:0 **Fall, Spring, Summer**

* Prerequisite(s): ACC 2010 and University Advanced Standing

Will focus on variety of topics covering the accounting profession, including career options in accounting, certifications in accounting (CPA, CMA, CIA, CFE, etc.), ethics in the profession, current issues in accounting, professional standards, professionalism skills, and the curriculum for the accounting undergraduate and graduate degrees.

ACC 3010

Intermediate Accounting I

3:3:0 **Fall, Spring, Summer**

* Prerequisite(s): ACC 2010 with a B- or higher, [ACC 2020, IM 2600, (MATH 1050, MATH 1055, or MATH 1090) all with a C or higher], and University Advanced Standing

* Prerequisite(s) or Corequisite(s): MGMT 2240 or MATH 1100

Reviews and expands on fundamental accounting material learned in beginning classes and to gain a solid understanding of the accounting cycle process. Designed to help the student develop the background necessary to succeed as a professional accountant. May be delivered hybrid Lab access fee of \$32 applies. Canvas Course Mats \$78/McGraw applies

ACC 3020

Intermediate Accounting II

3:3:0 **Fall, Spring, Summer**

* Prerequisite(s): ACC 3010, MKTG 2200, and University Advanced Standing

* Prerequisite(s) or Corequisite(s): ACC 3300

Addresses debt and equity financing, investments in debt and equity securities, leases, deferred income taxes, employee compensation (payroll and pensions), earnings per share, accounting changes, and error corrections. Lab access fee of \$32 for computers applies. Canvas Course Mats \$78/McGraw applies

Accounting

ACC 3030

Intermediate Accounting for Non-Accounting Majors

3:3:0 On Sufficient Demand

* Prerequisite(s): ACC 2010 and University Advanced Standing

An intermediate accounting course for non-accounting majors with emphasis on interpretation and use of general-purpose financial statements and the related disclosure notes. Addresses understanding interrelationships among the various financial statements and analyzing the effects of transactions on the financial statements. Analyzes common and significant accounts/transactions, especially those relating to the liability and equity sections of the financial statements.

ACC 3120

Internal Auditing

3:3:0

* Prerequisite(s): ENGL 1010, MATH 1050, MATH 1055, or MATH 1090 or higher, junior standing, minimum cumulative GPA of 3.0, and University Advanced Standing

Introduces students to the theories of governance, risk, and control concepts; internal auditing standards; audit techniques; and reporting practices. Applicable across disciplines.

ACC 312G

International Internal Auditing

3:3:0 Fall, Spring, Summer

* Prerequisite(s): ACC 2020 and University Advanced Standing

Introduces students to the international internal auditing standards; global auditing case studies; theories of governance, risk, and control concepts; audit techniques; and reporting practices. Applicable across disciplines. May be delivered hybrid and/or online.

ACC 3300

Cost Management

3:3:0 Fall, Spring, Summer

* Prerequisite(s): ACC 2020, MGMT 2340 or STAT 2040, IM 2600, and University Advanced Standing

Provides a strategic approach to cost management and the development and use of relevant information for management decision making. Builds a foundation by discussing the various concepts of cost, cost behavior, and cost estimation techniques. Addresses costing of products and other cost objects using job order and process costing, activity-based costing, and cost allocation. Introduces management control topics of budgeting and performance evaluation through variance analysis. Concludes with current topics in cost management. . May be delivered online. Lab access fee of \$32 for computers applies. Canvas Course Mats \$78/McGraw applies

ACC 3400

Individual Income Tax

3:3:0 Fall, Spring, Summer

* Prerequisite(s): ACC 2020 and University Advanced Standing

Studies federal individual income taxes. Covers the accounting theory and practices of federal individual income taxation based on a study of the laws, regulations, and income tax decisions. Lab access fee of \$32 for computers applies. Canvas Course Mats \$116/Pearson applies

ACC 341R

Tax Return Preparation

1:5:2 On Sufficient Demand

* Prerequisite(s): Instructor Approval and University Advanced Standing

Students learn to use tax preparation software to prepare federal and state income tax returns. Module selections are available to learn to prepare individual income tax returns that vary from the simple 1040EZ to complex individual tax returns with multiple forms. Students may also learn to prepare income tax returns for corporations, partnerships, trusts, gifts, and estates. This course may be taken multiple times. May apply a maximum of 3 credits toward graduation. Will be graded credit/no credit.

ACC 3510

Accounting Information Systems

3:3:0 Fall, Spring, Summer

* Prerequisite(s): ACC 3010, IM 2600, and University Advanced Standing

Teaches analysis design and implementation of accounting information systems. Emphasizes accounting cycles, internal controls, and computerized environments. May be delivered hybrid.

ACC 4020

Advanced Financial Accounting

3:3:0 Fall, Spring, Summer

* Prerequisite(s): ACC 3020, Matriculation into the BS Accounting degree program, and University Advanced Standing

Presents accounting concepts and methods for business combinations, foreign currency transactions, foreign statement translation, and partnerships. Lab access fee of \$32 for computers applies. Canvas Course Mats \$78/McGraw applies

ACC 4030

Governmental and Not For Profit Accounting

3:3:0 Fall

* Prerequisite(s): ACC 3010, Matriculation into the BS Accounting degree program, and University Advanced Standing

Covers areas of governmental and not-for-profit accounting and reporting. Includes fund accounting, the budgetary process, governmental financial reporting, not-for-profit organizations, health care organizations, colleges and universities, and public sector auditing. Lab access fee of \$32 for computers applies.

ACC 4110

Auditing

3:3:0 Fall, Spring, Summer

* Prerequisite(s): ACC 312G, Matriculation into the BS Accounting degree program, and University Advanced Standing
* Prerequisite(s) or Corequisite(s): ACC 3020

Provides an introduction to independent audits of financial statements in accordance with generally accepted auditing standards, the environment in which audits are performed, and professional ethics. Includes basic audit concepts and procedures related to planning, testing internal controls, investigating reported financial results of business process cycles, and required auditor communications. May be delivered online. Lab access fee of \$32 for computers applies. Canvas Course Mats \$78/McGraw applies

ACC 4140

Advanced Internal Auditing

3:3:0

* Prerequisite(s): Matriculation into the BS Accounting degree program, and University Advanced Standing or Instructor Approval.

Covers advanced topics in the theories of governance, risk, and control concepts; internal auditing standards; and audit techniques.

ACC 4310

Advanced Management Accounting

3:3:0 On Sufficient Demand

* Prerequisite(s): ACC 3300, Matriculation into any Woodbury School of Business bachelor degree program, and University Advanced Standing

Studies and applies advanced topics in Cost Management such as value chain analysis, activity-based management, and other current topics and issues in management accounting. Teaches the principles of management control including strategic planning, budgeting, performance measurement. Includes active class discussion, case analysis, and student presentations.

ACC 4350

Management Control

3:3:0 On Sufficient Demand

* Prerequisite(s): (ACC 2020 or ACC 2030), Senior Standing in any Woodbury School of Business Bachelor program, and University Advanced Standing

Covers the management control environment and the structure of management control systems (responsibility center, transfer pricing, and measuring/controlling assets). Addresses the management control process (strategic planning, budgeting, performance measurement and analyzing operational and financial performance, and management compensation). Discusses variations in management control (controls for differentiated strategies, service organizations, and multinational organizations).

ACC 4400
Taxation of Corporations Partnerships Estates and Trusts
3:3:0 On Sufficient Demand
 * Prerequisite(s): ACC 3400, Matriculation into the Bachelor's Degree Program, and University Advanced Standing

For accounting majors and other business students. Studies federal and state taxation of corporations, S-corporations, partnerships, estates, and trusts. Teaches practical application of income tax laws and regulations. Researches source of tax law through the use of electronic medium. Uses computers for preparation of tax returns. Successful completers should be qualified to prepare federal and state tax returns for small businesses, estates, and trusts. Lab access fee of \$32 for computers applies. Canvas Course Mats \$78/Cengage applies.

ACC 4410
Tax Research
3:3:0 On Sufficient Demand
 * Prerequisite(s): ACC 3010, ACC 3400, Matriculation into the BS Accounting degree program, and University Advanced Standing

Studies theory and practice of tax research as it applies to federal income taxation laws, rules and regulations. Applies ethical considerations and standards to tax practice. Emphasizes computerized tax research techniques which will be explored through cases dealing with administrative aspects of the IRS, court cases, client communications and a wide variety of tax topics.

ACC 4420
Corporate Tax
3:3:0 Fall, Spring
 * Prerequisite(s): ACC 3400, MGMT 2390, Matriculation into the BS Accounting degree program, and University Advanced Standing

Covers accounting theory and practices of the federal income taxation laws, rules and regulations relating to sales and exchanges of assets and the formation and operation of corporations and S corporations, and their effects upon the corporation's shareholders.

ACC 4440
Partnership Tax
3:3:0 On Sufficient Demand
 * Prerequisite(s): ACC 3400, MGMT 2390, Matriculation into the BS Accounting degree program, and University Advanced Standing

Covers accounting theory and practices of the federal income taxation laws, rules and regulations relating to the formation and operation of partnerships, and their effects upon partners.

ACC 4460
Estate and Gift Tax
3:3:0 On Sufficient Demand
 * Prerequisite(s): ACC 3010, ACC 3400, MGMT 2390, Matriculation into the BS Accounting degree program, and University Advanced Standing

Teaches the law and theory of federal taxation of estates and gifts based on a study of the sources of the law including the code, regulations, and digest of official income tax decisions.

ACC 4510
Information Systems Auditing
3:3:0 Fall, Spring
 * Prerequisite(s): ACC 3510, ACC 312G, Matriculation into any Woodbury School of Business program, and University Advanced Standing

Provides students a project course covering IT audit and its impact on the financial statement audit. Covers information security, social engineering, and fraud data mining are also covered as they relate to accounting information systems and the associated data. May be delivered hybrid. Lab access fee of \$32 for computers applies.

ACC 470R
Current Topics in Accounting
1 to 3:1 to 3:0 On Sufficient Demand
 * Prerequisite(s): Department Chair approval and University Advanced Standing

Course varies from semester to semester. Provides opportunities for students to become exposed to emerging technology and topics of current interest and demand in Accounting. Repeatable for a maximum of 3 credits toward graduation.

ACC 481R
Internship
2 to 8:0:10 to 40 Fall, Spring, Summer
 * Prerequisite(s): Approval of School of Business Career and Corporate Manager and University Advanced Standing

For upper-division students in accounting. Provides a transition from school to work where learned theory is applied to actual practice through meaningful on-the-job paid experience commensurate with upper-division classroom instruction. Includes student, employer, and coordinator evaluations, on-site work visits, written assignments, and oral presentations. Completers should obtain experience in establishing and accomplishing individualized work objectives that improve work performance. May be repeated for a maximum of 6 credits toward graduation. May be graded credit/no credit.

ACC 490R
Accounting Seminar
1 to 3:1 to 3:0 to 9 On Sufficient Demand
 * Prerequisite(s): Matriculation into the BS Accounting degree program, Department Chair Approval, and University Advanced Standing

Designed to provide short courses, workshops, and special programs on accounting-related topics. May be repeated for a maximum of 3 credits toward graduation.

ACC 491R
Independent Study
1 to 4:0 to 4:0 to 12 On Sufficient Demand
 * Prerequisite(s): Department Chair approval and University Advanced Standing

For bachelor's degree students and other interested persons. Offers independent study as directed in reading, individual projects, etc., at the discretion and approval of the department chairperson. Repeatable for a maximum of 3 credits toward graduation.

ACC 5130
Case Studies in Internal Auditing
3:3:0 Spring
 * Prerequisite(s): ACC 312G

Teaches student to design policies and procedures for internal audit operations by using risk based audit plans and developing audit plans. May be delivered hybrid.

ACC 5140
Fraud Examination
3:3:0 Fall, Spring
 * Prerequisite(s): ACC 2010 or consent of instructor

Examines the seriousness of fraud and its impact on business and society. Includes forensic accounting and fraud prevention, detection, and resolution. Course fee of \$39 for Fraud Examiners Manual applies.

ACC 6060
Professionalism and Leadership
3:3:0 Fall, Summer
 * Prerequisite(s): Admission to Master of Accountancy program

Enhances the ability to interact and communicate with others in the professional world. Builds skill development in oral and written communication, interviewing, networking, and leadership. Explores and enhances emotional intelligence.

ACC 6130
Case Studies in Auditing
3:3:0
 * Prerequisite(s): Admission to Master of Accountancy or Master of Business Administration Program

Teaches policies and procedures for internal audit operations by creating risk based audit plans, developing audit objectives, and evaluating audit results.

Accounting

ACC 6140

Fraud Examination and Forensic Accounting **3:3:0**

* Prerequisite(s): Admission to Master of Accountancy or the Master of Business Administration Program

Evaluates the seriousness of fraud and its impact on individuals, businesses and society. Formulates fraud prevention, detection, and resolution methods using cases. Course fee of \$39 for Fraud Examiners Manual applies.

ACC 6150

Information Systems Auditing **3:3:0**

* Prerequisite(s): Admission to Master of Accountancy or Master of Business Administration Program.

Provides projects covering information systems audit and its impact on the financial statement audit. Covers information security, social engineering, and fraud data mining as they relate to accounting information systems and the associated data.

ACC 6350

Accounting Strategies for Achieving Profit Goals **3:3:0**

Spring

* Prerequisite(s): Admission to Master of Accountancy or Master of Business Administration Program.

Evaluates the design of management control systems through case studies to enable the successful implementation of accounting strategies in a variety of for-profit entities. Emphasizes the development of the students' analytical and decision-making skills. Canvas Course Mats \$134/Pearson applies

ACC 6410

Tax Research and Procedure **3:3:0**

Fall

* Prerequisite(s): Admission to the Master of Accountancy or Master of Business Administration Program

Practices the necessary skills to thoroughly research and analyze a tax problem, as well as to report research analysis and conclusions accurately. Explores computerized tax research methods, and the organization of the I.R.S. with some of the procedural aspects of tax compliance and practice, tax related penalties, professional responsibility and tax ethics.

ACC 6420

Principles of Corporate Tax **3:3:0**

Fall, Spring

* Prerequisite(s): Admission to Master of Accountancy program

Covers accounting theory and practices of the federal income taxation laws, rules and regulations relating to sales and exchanges of assets and the formation and operation of corporations and S corporations, and their effects upon the corporation's shareholders.

ACC 6430

Advanced Corporate Tax **3:3:0**

* Prerequisite(s): Admission to Master of Accountancy or Master of Business Administration Program

Assesses the appropriate federal income tax for a corporation based on relevant accounting and business data. Analyzes the tax implications related to the form of entity and the location of the entity.

ACC 6440

Partnership Tax **3:3:0**

* Prerequisite(s): Admission to Master of Accountancy or Master of Business Administration Program.

Examines accounting theory and practices of the federal income taxation laws, rules and regulations relating to the formation and operation of partnerships, and their effects upon partners.

ACC 6460

Estate and Gift Tax **3:3:0**

* Prerequisite(s): Admission to Master of Accountancy or Master of Business Administration Program.

Examines the law and theory of federal taxation of estates and gifts based on Federal code, I.R.S. regulations, and digest of official income tax decisions.

ACC 6500

Advanced Accounting Information Systems **3:3:0**

On Sufficient Demand

* Prerequisite(s): Acceptance in the MBA program

Develops the background necessary to plan, design and implement an accounting information system.

ACC 6510

Financial Auditing **3:3:0**

* Prerequisite(s): Admission to Master of Accountancy or Master of Business Administration Program.

Examines current auditing standards for independent audits of financial statements. Explores proposed auditing standards, relevant legislation, and selected contemporary advanced topics in auditing.

ACC 6560

Accounting Theory and Research **3:3:0**

* Prerequisite(s): Acceptance into the Master of Accountancy or Master of Business Administration program

Evaluates the financial reporting environment. Integrates accounting theory and practical research methodology in the resolution of financial reporting problems.

ACC 6600

Business Regulation **3:3:0**

* Prerequisite(s): Admission to Master of Accountancy or Master of Business Administration Program.

Examines contemporary issues in business law, with an emphasis in accountancy. Studies secured transactions, negotiable instruments, business associations, investor protection, consumer protection and government regulation in an increasingly global and interconnected business environment.

ACC 6610

Financial Statement Analysis **3:3:0**

* Prerequisite(s): Admission to Master of Accountancy or Master of Business Administration program.

Teaches financial statement analysis, improving decision making based on financial statement information.

ACC 679R

Special Topics in Accounting **3:3:0**

On Sufficient Demand

* Prerequisite(s): Admission to Master of Accountancy program

Varies from semester to semester. Provides opportunities for students to become exposed to emerging technology and topics of current interest and demand in accounting, taxation, auditing, and accounting information systems. May be repeated for a maximum of 6 credits toward graduation.

ACC 6960

Accounting Theory and Research **3:3:0**

Fall

* Prerequisite(s): Acceptance into the Woodbury School of Business MBA program

Utilizes an analytical approach to understanding the financial reporting environment, integration of accounting theory and practical research methodology in the resolution of financial reporting problems