

## COURSE DESCRIPTIONS

- ACCT 213 Financial Accounting 3 CREDITS**  
An introductory course in fundamental accounting concepts that provides students with an understanding of how accounting is utilized by management, investors, creditors and other organization stakeholders. The primary learning objective is to develop an understanding of how economic events and transactions affect the financial position of an organization.
- ACCT 313 Managerial Accounting 3 CREDITS**  
A study of concepts, techniques, and uses of accounting in managerial decision-making and problem solving. Develops skills in the use of job-order costing, activity-based costing, budgeting, cost control using standard costing, identifying relevant costs when making decisions and capital investments.
- ACCT 350 Intermediate Accounting I 4 CREDITS**  
Provides in-depth coverage of financial accounting and numerous recent developments in accounting valuation and reporting practices. Includes theory, practices, and pronouncements of authoritative professional accounting bodies.
- ACCT 356 Careers in Accounting & Finance Lecture 1 to 2 CREDITS**  
This course provides students the unique opportunity to hear from professionals in both the accounting industry following traditional accounting or finance paths as well as those who have used their accounting/finance education in unique ways. Through a series of guest speakers, the class explores the various paths students may take in their careers. This series may include speakers from audit, tax, law, forensics, government, data analytics, investment banking, valuation experts, and corporate executives.
- ACCT 360 Intermediate Accounting II 4 CREDITS**  
Provides in-depth coverage of financial accounting and numerous recent developments in accounting valuation and reporting practices. Includes theory, practices, and pronouncements of authoritative professional accounting bodies.
- ACCT 374 Cost Accounting 4 CREDITS**  
Prepares students to understand and manage cost accounting systems and solve problems encountered in the business world. Covers cost planning, accumulation, procedures, controls and reports, and analysis.
- ACCT 401 Directed Studies 1 to 4 CREDITS**  
A tutorial-based course used only for student-initiated proposals for intensive individual study of topics not otherwise offered in the Accounting Program. This course is repeatable for credit.
- ACCT 405 Accounting Analytics Project 1 CREDIT**  
This course will require students to create a project, in consultation with an account professional, that applies data analytics tools used prevalently in the accounting profession. This project will apply skills and tools learned in BUSI 400.
- ACCT 412 Special Topics in Accounting 1 to 4 CREDITS**  
Topics relevant to accounting students will be offered periodically under this title.
- ACCT 441 Tax Clinic Practicum (VITA) 2 to 4 CREDITS**  
This course is designed to teach students how to prepare 1040 federal returns and related schedules, state returns and related schedules, and assist taxpayers with accessing many financial resources. Students will be certified by the IRS and trained as financial advocates. Tax training includes basic tax laws, advanced tax laws, taxation of nonresident aliens, international income taxation and taxation of military tax payers and families. Students also receive ethics training related to tax preparation, cultural sensitivity training and learn client-interviewing and tax software skills. Students are required to complete the in-class training and achieve a minimum score of 80% on all related certifications prior to participating in the practicum for approximately 8-10 hours per week over the course of the semester.
- ACCT 454 Auditing 4 CREDITS**  
A study of the principles, techniques, and procedures in auditing. Includes professional ethics, legal responsibility, theory of audit evidence, conducting audits through use of audit programs, working papers, and report writing.
- ACCT 467 Accounting Information Systems 4 CREDITS**  
An introduction to systems analysis and design with a strong emphasis toward accounting information systems. Conceptual foundations of accounting information systems; database and file-oriented systems; the systems life cycle; control and audit of accounting information systems; and accounting information systems applications are reviewed. A relational database software package is introduced and used to prepare a term project. (WCore: SC)
- ACCT 471 Individual Income Tax I 3 CREDITS**  
This course provides comprehensive coverage of the Federal income tax structure and application of tax principles for preparation of individual tax returns.
- ACCT 472 Individual Income Tax II 1 CREDIT**  
This course is designed to teach students how to prepare 1040 federal returns and related schedules, prepare multi-state returns and related schedules and process taxpayers for various financial services administered by the VITA clinic. Students will be certified by the IRS and trained as financial advocates. IRS certification must be completed before commencing their fieldwork. Students will also receive ethics training related to tax preparation, cultural sensitivity training and learn client-interviewing skills.
- ACCT 495 Advanced Accounting 3 CREDITS**  
Provides in-depth coverage of financial accounting and numerous recent developments in accounting valuation and reporting practices. The course includes theory, practices, and pronouncements of authoritative professional accounting bodies. Prerequisites: ACCT 360.