

## **ACCOUNTING (BUSINESS DIVISION)**

**AC-231 PRINCIPLES OF ACCOUNTING I (3 cr.)** Surveys accounting principles, practices, and decision making in organizations. Addresses topics of managerial, financial, not-for-profit, taxation, and international accounting. Develops and applies analytic accounting skills and techniques to management decision making. Continued in AC 232 Principles of Accounting II.

**AC-232 PRINCIPLES OF ACCOUNTING II (3 cr.)** A continuation of AC 231.  
Pre-requisite: A grade of 'C' or better in AC 231.

**AC-290 DIRECTED STUDY IN ACCOUNTING (1-12 cr.)**

**AC-291 WORKSHOP IN ACCOUNTING (1-12 cr.)**

**AC-292 SPECIAL TOPICS IN ACCOUNTING (1-12 cr.)**

**AC-295 PRACTICUM IN ACCOUNTING (1-12 cr.)**

**AC-296 COOPERATIVE EDUCATION IN ACCOUNTING (1-12 cr.)**

**AC-299 RESEARCH ASSISTANTSHIP (1-12 cr.)**

**AC-309 VOLUNTEER INCOME TAX ASSISTANCE (3 cr.)** The VITA program offers free tax help to low-to moderate-income people in the community who cannot prepare their own tax returns. The purpose of the class is to offer students the opportunity to apply the knowledge they acquire in their accounting classes and related tax classes. The class consists of taking the IRS-sponsored exam that qualifies students to prepare the returns and do a supervisor review of other student(s) returns. Pre-requisite: AC 232 with a grade of 'C' or better and Junior standing or higher. Graded P/F only. May be repeated once for credit (up to total of 6 credits).

**AC-312 COMPUTERIZED ACCOUNTING (3 cr.)** Prepares the student to work with and through computers in meeting organizational financial control needs. Pre-requisite: Must have Junior standing or higher or permission of the instructor.

**AC-319 NOT-FOR-PROFIT ACCOUNTING (3 cr.)** This course addresses issues relative to the accounting, reporting and major auditing of a public sector entity. Topics covered include GASB, FASB, and FASAB jurisdiction over not-for-profit and governmental organizations, state and local governmental accounting principles, public entity reporting, and auditing issues. Pre-requisites: AC 232 and Junior standing or higher or permission of the instructor.

**AC-331 INTERMEDIATE ACCOUNTING I (3 cr.)** A study of theory, concepts, and financial accounting standards and their application to decision making. Topics include financial statements, the accounting model, assets, liabilities, stockholder's equity, and other financial disclosures. Emphasizes the effects of accounting principles on decision-making, external disclosure consequences of corporate decisions, and the private sector influence on the regulatory and standard-setting environment. Incorporates computer applications into coursework. Continued in AC 332 Intermediate Accounting II. Pre-requisites: A grade of 'C' or better in AC 232 and Junior standing or higher or permission of the instructor.

**AC-332 INTERMEDIATE ACCOUNTING II (3 cr.)** A continuation of AC 331. Pre-requisites: A grade of 'C' or better in AC 331 and Junior standing or higher or permission of the instructor.

**AC-340 ACCOUNTING INFORMATION SYSTEMS (3 cr.)** This course provides a survey of accounting information systems, web technology, and online auditing issues in addition to current issues affecting the field of accounting. Specific topics include e-business, computer crime, and expert systems. Pre-requisites: AC 232 and Junior standing.

**AC-385 MANAGERIAL AND COST ACCOUNTING I (3 cr.)** A study of managerial and cost accounting concepts and their application to planning and control of the firm. Topics include accounting for performance and productivity measurement, revenue and cost analysis for decision-making and investigating modern managerial accounting decisions. Emphasizes analytical reasoning to enhance decision-making. Incorporates computer applications into coursework. Pre-requisites: A grade of 'C' or better in AC 232 and MATH 130 and Junior standing or higher or permission of the instructor.

**AC-390 DIRECTED STUDY IN ACCOUNTING (1-12 cr.)** Pre-requisite: Must have Junior standing or higher or permission of the instructor.

**AC-392 SPECIAL TOPICS IN ACCOUNTING (1-3 cr.)** Pre-requisite: Must have Junior standing or higher or permission of the instructor.

**AC-395 MANAGERIAL AND COST ACCOUNTING II (3 cr.)** A continuation of Managerial/Cost Accounting I. Pre-requisites: A grade of 'C' or better in AC 385 and Junior standing or higher or permission of the instructor.

**AC-483 TAX LAW I (3 cr.)** A survey of domestic taxation philosophy, concepts, legislation, and practice with emphasis on tax filings and topics relevant to individual taxation. Pre-requisites: AC 332 and Junior standing or higher or permission of the instructor.

**AC-484 TAX LAW II (3 cr.)** Continuation of topics relevant to individual taxation and a survey of corporate, partnership, and estate taxation philosophy, concepts, legislation, and practice. This course will emphasize corporate taxation and tax planning for the corporate entity and introduction to tax research. Pre-requisites: A grade of 'C' or better in AC 483 and Junior standing or higher or permission of the instructor.

**AC-485 AUDITING CONCEPTS (3 cr.)** Examines financial and operational auditing philosophy and techniques. Topics include auditing standards, internal control design and evaluation, statistical applications in auditing, evidence, and report writing. Examines legal and ethical issues, governmental influence on auditing, and auditing's role in organizational change. Pre-requisites: AC 332 and Junior standing or higher or permission of the instructor.

**AC-490 DIRECTED STUDY IN ACCOUNTING (1-12 cr.)** Pre-requisite: Must have Junior standing or higher or permission of the instructor.

**AC-491 WORKSHOP IN ACCOUNTING (1-12 cr.)** Pre-requisite: Must have Junior standing or higher or permission of the instructor.

**AC-492 SPECIAL TOPICS IN ACCOUNTING (1-12 cr.)** Pre-requisite: Must have Junior standing or higher or permission of the instructor.

**AC-494 INTERNSHIP IN ACCOUNTING (1-12 cr.)** Pre-requisite: Must have Junior standing or higher or permission of the instructor.

**AC-495 PRACTICUM IN ACCOUNTING (1-12 cr.)** Pre-requisite: Must have Junior standing or higher or permission of the instructor.

**AC-496 COOPERATIVE EDUCATION IN ACCOUNTING (1-12 cr.)** Pre-requisite: Must have Junior standing or higher or permission of the instructor.