

# ACCOUNTING (AC)

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## Courses

### AC-231 PRINCIPLES OF ACCOUNTING I 3.00 Credits

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 3.00 Credits

A continuation of AC-231. Pre-requisite: A grade of 'C-' or better in AC-231.

### AC-290 DIRECTED STUDY IN ACCOUNTING 1.00-12.00 Credits

### AC-291 WORKSHOP IN ACCOUNTING 1.00-12.00 Credits

### AC-292 SPECIAL TOPICS IN ACCOUNTING 1.00-12.00 Credits

### AC-294 INTERNSHIP IN ACCOUNTING 1.00-12.00 Credits

(Introductory level internship in Accounting.) The internship is a contracted and supervised learning experience enabling the student to apply skills, techniques, and professional values from business and accounting courses to an approved accounting-related work setting. The duties and responsibilities at the work site should provide continued exposure to the business as well as an opportunity for improvement in skills for the student. Students will work at the employer's site for the contracted number of hours. 45 hours of supervised and documented work equals one credit. - Students may register for a minimum of one credit and a maximum of six credits in a single semester. - 45 hours of supervised and documented work focused on onsite learning equals one hour of academic credit - Up to six credit hours may count towards Business Electives; additional credit hours can be counted as General Electives - Students may register for a minimum of 1 credit and a maximum of 6 credits in a single semester. -The maximum number of internship credits allowed is twelve, with the exception of Accounting graduates who are preparing to sit for the CPA exam. They may earn an additional twelve credits - Students must have Sophomore standing or higher - Students must be a Business Division major in good standing, and must have a 2.0 cumulative GPA and a 2.5 core/major GPA.

### AC-294A INTERNSHIP IN ACCOUNTING 1.00-12.00 Credits

Introductory level of internship in Accounting. The internship is a contracted and supervised learning experience enabling the student to apply skills, techniques, and professional values from business and accounting courses to an approved accounting-related work setting. The duties and responsibilities at the work site should provide continued exposure to the business as well as an opportunity for improvement in skills for the student. Students will work at the employer's site for the contracted number of hours. 45 hours of supervised and documented work equals one credit. - Students may register for a minimum of one credit and a maximum of six credits in a single semester. - 45 hours of supervised and documented work focused on onsite learning equals one hour of academic credit - Up to six credit hours may count towards Business Electives; additional credit hours can be counted as General Electives - Students may register for a minimum of 1 credit and a maximum of 6 credits in a single semester. -The maximum number of internship credits allowed is twelve, with the exception of Accounting graduates who are preparing to sit for the CPA exam. They may earn an additional twelve credits - Students must have Sophomore standing or higher - Students must be a Business Division major in good standing, and must have a 2.0 cumulative GPA and a 2.5 core/major GPA.

### AC-294B INTERNSHIP IN ACCOUNTING 1.00-12.00 Credits

Introductory level internship in Accounting. The internship is a contracted and supervised learning experience enabling the student to apply skills, techniques, and professional values from business and accounting courses to an approved accounting-related work setting. The duties and responsibilities at the work site should provide continued exposure to the business as well as an opportunity for improvement in skills for the student. Students will work at the employer's site for the contracted number of hours. 45 hours of supervised and documented work equals one credit. - Students may register for a minimum of one credit and a maximum of six credits in a single semester. - 45 hours of supervised and documented work focused on onsite learning equals one hour of academic credit - Up to six credit hours may count towards Business Electives; additional credit hours can be counted as General Electives - Students may register for a minimum of 1 credit and a maximum of 6 credits in a single semester. -The maximum number of internship credits allowed is twelve, with the exception of Accounting graduates who are preparing to sit for the CPA exam. They may earn an additional twelve credits - Students must have Sophomore standing or higher - Students must be a Business Division major in good standing, and must have a 2.0 cumulative GPA and a 2.5 core/major GPA.

### AC-294C INTERNSHIP IN ACCOUNTING 1.00-12.00 Credits

Introductory level internship in Accounting. The internship is a contracted and supervised learning experience enabling the student to apply skills, techniques, and professional values from business and accounting courses to an approved accounting-related work setting. The duties and responsibilities at the work site should provide continued exposure to the business as well as an opportunity for improvement in skills for the student. Students will work at the employer's site for the contracted number of hours. 45 hours of supervised and documented work equals one credit. - Students may register for a minimum of one credit and a maximum of six credits in a single semester. - 45 hours of supervised and documented work focused on onsite learning equals one hour of academic credit - Up to six credit hours may count towards Business Electives; additional credit hours can be counted as General Electives - Students may register for a minimum of 1 credit and a maximum of 6 credits in a single semester. -The maximum number of internship credits allowed is twelve, with the exception of Accounting graduates who are preparing to sit for the CPA exam. They may earn an additional twelve credits - Students must have Sophomore standing or higher - Students must be a Business Division major in good standing, and must have a 2.0 cumulative GPA and a 2.5 core/major GPA.

**AC-294D INTERNSHIP IN ACCOUNTING 1.00-12.00 Credits**

Introductory level internship in Accounting. The internship is a contracted and supervised learning experience enabling the student to apply skills, techniques, and professional values from business and accounting courses to an approved accounting-related work setting. The duties and responsibilities at the work site should provide continued exposure to the business as well as an opportunity for improvement in skills for the student. Students will work at the employer's site for the contracted number of hours. 45 hours of supervised and documented work equals one credit.- Students may register for a minimum of one credit and a maximum of six credits in a single semester. - 45 hours of supervised and documented work focused on onsite learning equals one hour of academic credit - Up to six credit hours may count towards Business Electives; additional credit hours can be counted as General Electives - Students may register for a minimum of 1 credit and a maximum of 6 credits in a single semester. -The maximum number of internship credits allowed is twelve, with the exception of Accounting graduates who are preparing to sit for the CPA exam. They may earn an additional twelve credits - Students must have Sophomore standing or higher - Students must be a Business Division major in good standing, and must have a 2.0 cumulative GPA and a 2.5 core/major GPA.

**AC-295 PRACTICUM IN ACCOUNTING 1.00-12.00 Credits****AC-299 RESEARCH ASSISTANTSHIP 1.00-12.00 Credits****AC-309 VOLUNTEER INCOME TAX ASSISTANCE 3.00 Credits**

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 3.00 Credits**

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 3.00 Credits**

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 or permission of the instructor.

**AC-331 INTERMEDIATE ACCOUNTING I 3.00 Credits**

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 or permission of the instructor.

**AC-332 INTERMEDIATE ACCOUNTING II 3.00 Credits**

A continuation of AC-331. Pre-requisites: A grade of 'C-' or better in AC-331 or permission of the instructor.

**AC-340 ACCOUNTING INFORMATION SYSTEMS 3.00 Credits**

This course provides a survey of accounting information systems, web technology, 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.

**AC-345 FRAUD EXAMINATION 3.00 Credits**

This course will cover the major methods employees use to commit occupational fraud. Students will learn how and why occupational fraud is committed, how to assess where an organization is at the greatest risk for fraud, how fraudulent conduct can be deterred, and how allegations of fraud should be investigated and resolved. Pre-requisites: AC-232.

**AC-385 MANAGERIAL AND COST ACCOUNTING I 3.00 Credits**

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: AC-232 and MATH-123 or higher with a grade of C- or better or permission of the instructor.

**AC-390 DIRECTED STUDY IN ACCOUNTING 1.00-12.00 Credits**

Pre-requisite: Must have Junior standing or higher or permission of the instructor.

**AC-391 PERSONAL FINANCE 3.00 Credits**

The course provides students with instruction on practices for budgeting, evaluating investments, and planning for retirement, while taking into account a variety of financial risks and future life changes. The socioeconomic and financial influences that impact personal finance will be considered, while emphasizing the individual responsibilities that are important and applicable to all professional finance settings. The course will cover personal financial planning concepts and applications including cash flow, net worth, asset selection and purchases, income taxes, insurance, and consumer debt. Pre-requisites: AC-231.

**AC-392 SPECIAL TOPICS IN ACCOUNTING 1.00-3.00 Credits**

Pre-requisite: Must have Junior standing or higher or permission of the instructor.

**AC-394 INTERNSHIP IN ACCOUNTING 1.00-12.00 Credits**

Intermediate level internship in Accounting. The internship is a contracted and supervised learning experience enabling the student to apply skills, techniques, and professional values from business and accounting courses to an approved accounting-related work setting. The duties and responsibilities at the work site should provide continued exposure to the business as well as an opportunity for improvement in skills for the student. Students will work at the employer's site for the contracted number of hours. 45 hours of supervised and documented work equals one credit.- Students may register for a minimum of one credit and a maximum of six credits in a single semester. - 45 hours of supervised and documented work focused on onsite learning equals one hour of academic credit - Up to six credit hours may count towards Business Electives; additional credit hours can be counted as General Electives - Students may register for a minimum of 1 credit and a maximum of 6 credits in a single semester. -The maximum number of internship credits allowed is twelve, with the exception of Accounting graduates who are preparing to sit for the CPA exam. They may earn an additional twelve credits - Students must have junior standing or higher - Students must be a Business Division major in good standing, and must have a 2.0 cumulative GPA and a 2.5 core/major GPA.

**AC-394A INTERNSHIP IN ACCOUNTING 1.00-12.00 Credits**

Intermediate level internship in Accounting. The internship is a contracted and supervised learning experience enabling the student to apply skills, techniques, and professional values from business and accounting courses to an approved accounting-related work setting. The duties and responsibilities at the work site should provide continued exposure to the business as well as an opportunity for improvement in skills for the student. Students will work at the employer's site for the contracted number of hours. 45 hours of supervised and documented work equals one credit.- Students may register for a minimum of one credit and a maximum of six credits in a single semester. - 45 hours of supervised and documented work focused on onsite learning equals one hour of academic credit - Up to six credit hours may count towards Business Electives; additional credit hours can be counted as General Electives - Students may register for a minimum of 1 credit and a maximum of 6 credits in a single semester. -The maximum number of internship credits allowed is twelve, with the exception of Accounting graduates who are preparing to sit for the CPA exam. They may earn an additional twelve credits - Students must have junior standing or higher - Students must be a Business Division major in good standing, and must have a 2.0 cumulative GPA and a 2.5 core/major GPA.

**AC-394B INTERNSHIP IN ACCOUNTING 1.00-12.00 Credits**

Intermediate level internship in Accounting. The internship is a contracted and supervised learning experience enabling the student to apply skills, techniques, and professional values from business and accounting courses to an approved accounting-related work setting. The duties and responsibilities at the work site should provide continued exposure to the business as well as an opportunity for improvement in skills for the student. Students will work at the employer's site for the contracted number of hours. 45 hours of supervised and documented work equals one credit.- Students may register for a minimum of one credit and a maximum of six credits in a single semester. - 45 hours of supervised and documented work focused on onsite learning equals one hour of academic credit - Up to six credit hours may count towards Business Electives; additional credit hours can be counted as General Electives - Students may register for a minimum of 1 credit and a maximum of 6 credits in a single semester. -The maximum number of internship credits allowed is twelve, with the exception of Accounting graduates who are preparing to sit for the CPA exam. They may earn an additional twelve credits - Students must have junior standing or higher or permission of the instructor - Students must be a Business Division major in good standing, and must have a 2.0 cumulative GPA and a 2.5 core/major GPA.

**AC-394C INTERNSHIP IN ACCOUNTING 1.00-12.00 Credits**

Intermediate level internship in Accounting. The internship is a contracted and supervised learning experience enabling the student to apply skills, techniques, and professional values from business and accounting courses to an approved accounting-related work setting. The duties and responsibilities at the work site should provide continued exposure to the business as well as an opportunity for improvement in skills for the student. Students will work at the employer's site for the contracted number of hours. 45 hours of supervised and documented work equals one credit.- Students may register for a minimum of one credit and a maximum of six credits in a single semester. - 45 hours of supervised and documented work focused on onsite learning equals one hour of academic credit - Up to six credit hours may count towards Business Electives; additional credit hours can be counted as General Electives - Students may register for a minimum of 1 credit and a maximum of 6 credits in a single semester. -The maximum number of internship credits allowed is twelve, with the exception of Accounting graduates who are preparing to sit for the CPA exam. They may earn an additional twelve credits - Students must have junior standing or higher or permission of the instructor - Students must be a Business Division major in good standing, and must have a 2.0 cumulative GPA and a 2.5 core/major GPA.

**AC-394D INTERNSHIP IN ACCOUNTING 1.00-12.00 Credits**

Intermediate level internship in Accounting. The internship is a contracted and supervised learning experience enabling the student to apply skills, techniques, and professional values from business and accounting courses to an approved accounting-related work setting. The duties and responsibilities at the work site should provide continued exposure to the business as well as an opportunity for improvement in skills for the student. Students will work at the employer's site for the contracted number of hours. 45 hours of supervised and documented work equals one credit.- Students may register for a minimum of one credit and a maximum of six credits in a single semester. - 45 hours of supervised and documented work focused on onsite learning equals one hour of academic credit - Up to six credit hours may count towards Business Electives; additional credit hours can be counted as General Electives - Students may register for a minimum of 1 credit and a maximum of 6 credits in a single semester. -The maximum number of internship credits allowed is twelve, with the exception of Accounting graduates who are preparing to sit for the CPA exam. They may earn an additional twelve credits - Students must have junior standing or higher or permission of the instructor - Students must be a Business Division major in good standing, and must have a 2.0 cumulative GPA and a 2.5 core/major GPA.

**AC-395 MANAGERIAL AND COST ACCOUNTING II 3.00 Credits**

A continuation of Managerial/Cost Accounting I. Pre-requisites: A grade of 'C-' or better in AC-385 or permission of the instructor.

**AC-483 TAX LAW I 3.00 Credits**

A survey of domestic taxation philosophy, concepts, legislation, and practice with emphasis on tax filings and topics relevant to individual taxation. Pre-requisites: A grade of 'C-' or better in AC-232 or permission of the instructor.

**AC-484 TAX LAW II 3.00 Credits**

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 or permission of the instructor.

**AC-485 AUDITING CONCEPTS 3.00 Credits**

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-232 with a grade of C- or better or permission of the instructor.

**AC-490 DIRECTED STUDY IN ACCOUNTING 1.00-12.00 Credits**

Pre-requisite: Must have Junior standing or higher or permission of the instructor.

**AC-491 WORKSHOP IN ACCOUNTING 1.00-12.00 Credits**

Pre-requisite: Must have Junior standing or higher or permission of the instructor.

**AC-492 SPECIAL TOPICS IN ACCOUNTING 1.00-12.00 Credits**

Pre-requisite: Must have Junior standing or higher or permission of the instructor.

**AC-494 INTERNSHIP IN ACCOUNTING 1.00-12.00 Credits**

Advanced level internship in Accounting. The internship is a contracted and supervised learning experience enabling the student to apply skills, techniques, and professional values from business and accounting courses to an approved accounting-related work setting. The duties and responsibilities at the work site should provide continued exposure to the business as well as an opportunity for improvement in skills for the student. Students will work at the employer's site for the contracted number of hours. 45 hours of supervised and documented work equals one credit.- Students may register for a minimum of one credit and a maximum of six credits in a single semester. - 45 hours of supervised and documented work focused on onsite learning equals one hour of academic credit - Up to six credit hours may count towards Business Electives; additional credit hours can be counted as General Electives - Students may register for a minimum of 1 credit and a maximum of 6 credits in a single semester. -The maximum number of internship credits allowed is twelve, with the exception of Accounting graduates who are preparing to sit for the CPA exam. They may earn an additional twelve credits - Students must have junior standing or higher or permission of the instructor - Students must be a Business Division major in good standing, and must have a 2.0 cumulative GPA and a 2.5 core/major GPA.

**AC-494A INTERNSHIP IN ACCOUNTING 1.00-12.00 Credits**

Advanced level internship in Accounting. The internship is a contracted and supervised learning experience enabling the student to apply skills, techniques, and professional values from business and accounting courses to an approved accounting-related work setting. The duties and responsibilities at the work site should provide continued exposure to the business as well as an opportunity for improvement in skills for the student. Students will work at the employer's site for the contracted number of hours. 45 hours of supervised and documented work equals one credit.- Students may register for a minimum of one credit and a maximum of six credits in a single semester. - 45 hours of supervised and documented work focused on onsite learning equals one hour of academic credit - Up to six credit hours may count towards Business Electives; additional credit hours can be counted as General Electives - Students may register for a minimum of 1 credit and a maximum of 6 credits in a single semester. -The maximum number of internship credits allowed is twelve, with the exception of Accounting graduates who are preparing to sit for the CPA exam. They may earn an additional twelve credits - Students must have junior standing or higher or permission of the instructor - Students must be a Business Division major in good standing, and must have a 2.0 cumulative GPA and a 2.5 core/major GPA.

**AC-494B INTERNSHIP IN ACCOUNTING 1.00-12.00 Credits**

Advanced level internship in Accounting. The internship is a contracted and supervised learning experience enabling the student to apply skills, techniques, and professional values from business and accounting courses to an approved accounting-related work setting. The duties and responsibilities at the work site should provide continued exposure to the business as well as an opportunity for improvement in skills for the student. Students will work at the employer's site for the contracted number of hours. 45 hours of supervised and documented work equals one credit.- Students may register for a minimum of one credit and a maximum of six credits in a single semester. - 45 hours of supervised and documented work focused on onsite learning equals one hour of academic credit - Up to six credit hours may count towards Business Electives; additional credit hours can be counted as General Electives - Students may register for a minimum of 1 credit and a maximum of 6 credits in a single semester. -The maximum number of internship credits allowed is twelve, with the exception of Accounting graduates who are preparing to sit for the CPA exam. They may earn an additional twelve credits - Students must have junior standing or higher or permission of the instructor - Students must be a Business Division major in good standing, and must have a 2.0 cumulative GPA and a 2.5 core/major GPA.

**AC-494C INTERNSHIP IN ACCOUNTING 1.00-12.00 Credits**

Advanced level internship in Accounting. The internship is a contracted and supervised learning experience enabling the student to apply skills, techniques, and professional values from business and accounting courses to an approved accounting-related work setting. The duties and responsibilities at the work site should provide continued exposure to the business as well as an opportunity for improvement in skills for the student. Students will work at the employer's site for the contracted number of hours. 45 hours of supervised and documented work equals one credit. - Students may register for a minimum of one credit and a maximum of six credits in a single semester. - 45 hours of supervised and documented work focused on onsite learning equals one hour of academic credit - Up to six credit hours may count towards Business Electives; additional credit hours can be counted as General Electives - Students may register for a minimum of 1 credit and a maximum of 6 credits in a single semester. -The maximum number of internship credits allowed is twelve, with the exception of Accounting graduates who are preparing to sit for the CPA exam. They may earn an additional twelve credits - Students must have junior standing or higher or permission of the instructor - Students must be a Business Division major in good standing, and must have a 2.0 cumulative GPA and a 2.5 core/major GPA.

**AC-494D INTERNSHIP IN ACCOUNTING 1.00-12.00 Credits**

Advanced level internship in Accounting. The internship is a contracted and supervised learning experience enabling the student to apply skills, techniques, and professional values from business and accounting courses to an approved accounting-related work setting. The duties and responsibilities at the work site should provide continued exposure to the business as well as an opportunity for improvement in skills for the student. Students will work at the employer's site for the contracted number of hours. 45 hours of supervised and documented work equals one credit. - Students may register for a minimum of one credit and a maximum of six credits in a single semester. - 45 hours of supervised and documented work focused on onsite learning equals one hour of academic credit - Up to six credit hours may count towards Business Electives; additional credit hours can be counted as General Electives - Students may register for a minimum of 1 credit and a maximum of 6 credits in a single semester. -The maximum number of internship credits allowed is twelve, with the exception of Accounting graduates who are preparing to sit for the CPA exam. They may earn an additional twelve credits - Students must have junior standing or higher or permission of the instructor - Students must be a Business Division major in good standing, and must have a 2.0 cumulative GPA and a 2.5 core/major GPA.

**AC-495 PRACTICUM IN ACCOUNTING 1.00-12.00 Credits**

Pre-requisite: Must have Junior standing or higher or permission of the instructor.