AC-Accounting Courses

Courses

AC 200. Principles of Accounting I. 3 Hours.
Basic concepts with focus on how accounting events affect financial statements. Emphasizes preparation, communication and use of external financial reports, accrual versus cash, receivables, payables, inventory, recording long-term operational assets, long-term liabilities, stockholders' equity, recording procedures, and financial statement analysis dealing with the benefits and risks associated with that information.
Prerequisites: BUS 110 [Min Grade: C]

AC 201. Principles of Accounting II. 3 Hours.
Basic concepts associated with internal reporting. Use of relevant information for planning, control, and decision making. Cost behavior, cost allocation, product costing, budgeting, responsibility accounting, and capital budgeting.
Prerequisites: AC 200 [Min Grade: C]

AC 299. Competency Exam for AC 200. 0 Hours.
Provides a review of introductory financial accounting and an introductory financial accounting competency exam.
Prerequisites: AC 200 [Min Grade: D]

AC 300. Financial Accounting I. 3 Hours.
The course covers basic financial accounting with an emphasis on recording transactions and preparing financial statements. Topics include the accounting cycle, accrual accounting, and the preparation of the income statement, balance sheet, and statement of cash flows.
Prerequisites: MA 105 [Min Grade: C] (Can be taken Concurrently) and AC 200 [Min Grade: B]

AC 304. Accounting Information Systems. 3 Hours.
Transaction processing cycles of accounting system; internal control, development, and control of information systems; emerging development of information technology.
Prerequisites: (AC 201 [Min Grade: C] and GPAT and GPAO 2.00) or (AC 201 [Min Grade: C] and GPAU 2.00 and GPA 2.00)

AC 305. Professional Development in Accountancy. 1 Hour.
This course will introduce students to the accounting profession, the recruitment process for internships and entry-level positions in accounting; the traditions, expectations and ethical demands of the profession; and the availability of diverse career options.

AC 309. Intermediate Accounting for Corporate Careers. 3 Hours.
The course explores the major components of the balance sheet elements assets, liabilities and equity as well as revenue recognition.
Prerequisites: AC 300 [Min Grade: C]

AC 310. Financial Accounting II. 3 Hours.
Continuation of AC 300. Inventories, plant assets, intangible assets, current liabilities, long-term debt and stockholders' equity.
Prerequisites: AC 300 [Min Grade: B]

AC 300. Financial Accounting I. 3 Hours.
Continuation of AC 310. Financial Accounting II. 3 Hours.
Prerequisites: AC 300 [Min Grade: C]

AC 310. Financial Accounting III. 3 Hours.
Prerequisites: AC 310 [Min Grade: B]

AC 400. International Accounting: From a User's Perspective. 3 Hours.
Development of international accounting knowledge needed to make informed decisions in a global business environment.
Prerequisites: AC 300 [Min Grade: C]
AC 441. International Accounting: Study Abroad. 3 Hours.
Development of international accounting knowledge needed to make informed decisions in a global business environment through study abroad.
Prerequisites: AC 440 [Min Grade: C]

AC 452. Income Taxation II. 3 Hours.
Completion of fundamentals of taxation for individuals. Basic concepts and laws applicable to partnerships and corporations. Tax research techniques and tax planning concepts.
Prerequisites: (AC 402 [Min Grade: C] and GPAT and GPAO 2.00) or (AC 402 [Min Grade: C] and GPAU 2.00 and GPAO 2.00)

AC 464. Accounting Internship. 1-3 Hour.
Work experience enabling students to better integrate academic knowledge with practical applications by exposure to accounting practice and business environment.
Prerequisites: AC 300 [Min Grade: C] and AC 304 [Min Grade: C] and AC 310 [Min Grade: C] and (AC 402 [Min Grade: C] or AC 423 [Min Grade: C])

AC 472. Information Technology Auditing. 3 Hours.
Introduction to the practice of information technology auditing. An emphasis is placed on information technology auditing standards and methodology, as well as guidance on auditing general computer controls and application controls.
Prerequisites: AC 304 [Min Grade: C]

AC 473. Fraud Examination. 3 Hours.
Advanced forensic accounting concepts with a primary focus on occupational fraud and abuse--its origins, perpetration, prevention, and detection.
Prerequisites: AC 304 [Min Grade: C] and AC 300 [Min Grade: C]

AC 474. Forensic Accounting Practicum. 1-3 Hour.
Work experience requiring the application of forensic accounting concepts and methods.
Prerequisites: (AC 472 [Min Grade: C] and AC 473 [Min Grade: C] and LS 471 [Min Grade: C] and GPAT and GPAO 2.00) or (AC 472 [Min Grade: C] and AC 473 [Min Grade: C] and LS 471 [Min Grade: C] and GPAU 2.00 and GPAO 2.00)

AC 480. Advanced Accounting. 3 Hours.
Business combinations, consolidated financial statements, multinational accounting, and partnerships.
Prerequisites: AC 430 [Min Grade: B]

AC 490. Advanced Topics in Accounting. 3 Hours.
Contemporary professional accounting issues. Preq: Permission of instructor.
Prerequisites: (GPAT and GPAO 2.00) or (GPAU 2.00 and GPAO 2.00)

AC 495. Data Analytics for Accounting. 3 Hours.
This course focuses on how data analytics is utilized across a variety of accounting disciplines. Students will learn the fundamentals of data analysis and interpretation of output. Students who complete this course will obtain an introductory framework regarding the various ways data analytics is utilized in the accounting profession.
Prerequisites: (AC 300 [Min Grade: C] and AC 304 [Min Grade: C]) and AC 310 [Min Grade: C] and AC 401 [Min Grade: C] and AC 402 [Min Grade: C] and AC 413 [Min Grade: C]

AC 499. Directed Readings. 1-3 Hour.
Readings and independent study in selected areas.
Prerequisites: (GPAT and GPAO 2.00) or (GPAU 2.00 and GPAO 2.00)