

Course Descriptions

ACC—ACCOUNTING

ACC 1150 GM
Fundamentals of Business Math
 3:3:0 F, Sp

• 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.

ACC 1750
Applied Accounting
 4:4:0 On Sufficient Demand

• Prerequisite(s): Appropriate placement scores or ENGH 0990 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.

ACC 2010
Financial Accounting
 3:3:0 Su, F, Sp

• Prerequisite(s): Appropriate placement scores or ENGH 0990 with a grade of C- or higher
 • 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.

ACC 2020
Managerial Accounting
 3:3:0 Su, F, Sp

• 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.

ACC 2100
Payroll Accounting
 3:3:0 F

• Prerequisite(s): ACC 2010
 Designed for accounting majors and as elective credit for other business majors. Comprehensive coverage of payroll laws, calculations, registers,

taxes, compliance, and accounting entries. Laboratory experiences include manual and automated payroll methods.

ACC 2610
Accounting Systems Applications
 3:3:1 Sp

• Prerequisite(s): ACC 2010, DGM 2010 or Computer Proficiency Exam
 For second-year students pursuing a certificate, diploma, or degree in accounting. Reviews basic accounting and internal controls. Familiarizes students with Windows, computer hardware, Internet and E-mail. Includes Windows operating system, using popular accounting software (QuickBooks, Peachtree). Integrates accounting information with other software programs such as spreadsheets and word processing.

ACC 281R
Cooperative Work Experience
 2 to 8:0:10 to 40 Su, F, Sp

• Prerequisite(s): Approval of Woodbury School of Business Career and Corporate Manager
 • Corequisite(s): MGMT 2250 or MGMT 4250 if first time
 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.

ACC 3000
Financial Managerial and Cost Accounting Concepts
 4:4:0 Su, F, Sp

• Prerequisite(s): ENGL 2010 or ENGL 2020 and MAT 1010 or higher
 Provide students in computer science and the technologies with knowledge of financial, managerial, and cost accounting concepts and applications. Prepares students to gain knowledge of accounting information systems and to utilize accounting information in making business decisions.

ACC 3010
Intermediate Accounting I
 3:3:0 Su, F, Sp

• Prerequisite(s): ACC 2010
 Addresses the conceptual framework of accounting, review of the accounting process, income statement, balance sheet, statement of cash flows, earnings management, revenue recognition, and current and non-current assets.

ACC 3020
Intermediate Accounting II
 3:3:0 Su, F, Sp

• Prerequisite(s): ACC 3010
 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, and analysis.

ACC 3300
Cost Management
 3:3:0 Su, F, Sp

• Prerequisite(s): ACC 2020
 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.

ACC 3400
Individual Income Tax
 3:3:0 Su, F, Sp

• Prerequisite(s): ACC 2010
 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.

ACC 341R
Tax Return Preparation
 1:0:5:2 Sp, F

• Prerequisite(s): Instructor Approval
 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 Su, F, Sp

• Prerequisite(s): ACC 3010 and DGM 2010 or business computer proficiency exam
 Teaches analysis design and implementation of accounting information systems. Emphasizes accounting cycles, internal controls, and computerized environments.

ACC 4020
Advanced Financial Accounting
 3:3:0 Su, F, Sp

• Prerequisite(s): ACC 3020 and Matriculation into the Bachelor's Degree Program
 Presents accounting concepts and methods for business combinations, foreign currency transactions, foreign statement translation, and partnerships.

ACC 4030
Governmental and Not-For-Profit Accounting
 3:3:0 Su, F, Sp

• Prerequisite(s): ACC 3010 and Advanced Standing in the BS Accounting degree program
 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.

ACC 4110
Auditing
3:3:0 Su, F, Sp

• Prerequisite(s): ACC 3010 and ACC 3300 and Advanced Standing in the BS Accounting degree program

Teaches auditing concepts and procedures covering examination of financial statements, internal control, disclosure, statistical sampling concepts, and EDP auditing techniques.

ACC 4350
Management Control
3:3:0 Sp

• Prerequisite(s): ACC 2020 and Advanced Standing in the BS Accounting or Management degree program

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 Su, F, Sp

• Prerequisite(s): ACC 3400 and Matriculation into the Bachelor's Degree Program

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.

ACC 4410
Tax Research
3:3:0

• Prerequisite(s): ACC 3400

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 F, Sp

• Prerequisite(s): ACC 3400

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 Sp

• Prerequisite(s): ACC 3400

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

• Prerequisite(s): ACC 3400

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
Advanced Accounting Information Systems
3:3:0 On Sufficient Demand

• Prerequisite(s): ACC 3510 and Matriculation into the Bachelor's Degree Program

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.

ACC 470R
Current Topics in Accounting
1 to 3:1 to 3:0 On Sufficient Demand

• Prerequisite(s): Department Chair approval
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 4800 (Cross-listed with: LEGL 4800)
Fraud Examination
3.0 : 3.0 : 0.0 F

• Prerequisite(s): ACC 2010 and ACC 2020

Introduces accounting and business students to the seriousness of fraud and its impact on business and society. Examines the elements of fraud, detection, prevention, and resolution.

ACC 481R
Internship
2 to 8:0:10 to 40 Su, F, Sp

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

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.

ACC 4870
International Accounting
3:3:0 On Sufficient Demand

• Prerequisite(s): ACC 3020, all international business courses, Senior standing and Matriculation into Business Management degree program

For accounting majors and other interested students.

Examines accounting functions from an international perspective. Focuses on flow of information in multiple currencies, complying with reporting requirements in the U.S. and abroad. Studies setting budgets and monitoring performance and controlling the use of corporate assets through reports and audits. Successful completers should have a thorough knowledge of organizational structure and services provided by large public accounting firms with international clients.

ACC 4880
Accounting Policy
3:3:0 On Sufficient Demand

• Prerequisite(s): ACC 3020 and Matriculation into the Bachelor's Degree Program

A capstone course for accounting majors. Integrates economics, finance and management, financial accounting and reporting, analysis and behavior issues, operational auditing/internal control, research (FASB), and decision analysis, and information systems. Prepares students for the dynamic role that management accountants and financial managers play in business, public, and governmental accounting.

ACC 4890
CMA Review
3:3:0 On Sufficient Demand

• Prerequisite(s): ACC 3020 and ACC 3300

A preparatory course for taking the CMA (Certified Management Accountant) exam. Covers all four parts of the exam. Part 1: Economics, Finance and Management; Part 2: Financial Accounting and Reporting; Part 3: Management Reporting, Analysis, and Behavioral Issues; Part 4: Decision Analysis and Information Systems. Prepares students for exam given in June and December.

ACC 490R
Accounting Seminar
1 to 3:1 to 3:0 to 9 On Sufficient Demand

• Prerequisite(s): Department Chair approval
Designed to provide short courses, workshops, and special programs on accounting-related topics. Repeatable up to 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
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 up to three credits toward graduation.

ACRT—AIR CONDITIONING AND REFRIGERATION TECHNOLOGY

ACRT 1000
Survey of Air Conditioning and Refrigeration
1:1:0 Not 09-10

An introductory course which allows students to explore the opportunities available in the challenging and rewarding fields of Air Conditioning, Refrigeration, Heating, and Sheet Metal work. Covers theories, physics, and principles of various refrigeration and air conditioning systems. Includes hands-on practice with flaring and welding copper tubing.