ACCT - 1124 Financial Accounting, 4.00 Credits
Level: Lower
Topics include: fundamental principles of accounting, the accounting cycle and basic procedures, statement of financial position, determination and reporting of periodic earnings, cash and accrual basis of accounting; accounting for a merchandising firm and inventory valuation, principles of internal control; and accounting for the acquisition, depreciation, and disposition of property, plant, and equipment.

ACCT - 2224 Managerial Accounting, 4.00 Credits
Prerequisite(s): ACCT 1124 with D or better
Level: Lower
Topics include: current liabilities; nature of corporations and related equity and income reporting issues; long-term liabilities; statement of cash flows; analysis of financial statements; nature and behavior of manufacturing costs; introduction to cost accounting concepts and systems; cost-volume-profit relationships; introduction to budgetary planning.

ACCT - 3423 Intermediate Accounting I, 3.00 Credits
Prerequisite(s): ACCT 2224 with C or better
Level: Lower
Topics include: current liabilities; nature of corporations and related equity and income reporting issues; long-term liabilities; statement of cash flows; analysis of financial statements; nature and behavior of manufacturing costs; introduction to cost accounting concepts and systems; cost-volume-profit relationships; introduction to budgetary planning.

ACCT - 3453 Tax Accounting I, 3.00 Credits
Prerequisite(s): ACCT 1124 with D or better
Level: Lower
Applied Learning-Practicum
Topics include: federal income taxation for the individual including filing requirements and status, exemptions, deductions, determination of taxable income, computation of tax, tax credits and tax payments; business or professional income from the sole proprietorship, self-employment tax, supplemental sources of income, and capital gains and losses.

ACCT - 4523 Intermediate Accounting II, 3.00 Credits
Prerequisite(s): ACCT 3423 with D or better
Level: Lower
Continuation of ACCT 3423. Topics include: long-term investments, fixed assets, current and long-term debt, and stockholder's equity. Special problems of income determination, statement of cash flow and statements from incomplete records.

ACCT - 4663 Acctng Sys & Computer Appl, 3.00 Credits
Prerequisite(s): ACCT 2224 with D or better
Level: Lower
Applied Learning-Practicum
This course will cover all aspects of accounting for payroll, including the requirements of the Fair Labor Standards Act, calculations relative to gross pay, statutory and non-statutory deductions, employee and employer payroll taxes, general journal entry work relative to payroll, the payroll register, and the individual earnings record. Determining the amount and timing of payroll deposits, and preparing required quarterly and annual reports will also be covered. The course will then apply payroll and other accounting activities to a contemporary accounting software product covering the following topics: creating a new business, establishing a chart of accounts, recording typical business transactions, creating related financial statements, closing the books and employing available business research and evaluation techniques.

ACCT - 5043 Accounting Perspectives, 3.00 Credits
Level: Upper
This course is intended to examine and apply the basic assumptions, principles, concepts, and methods commonly used in the accounting profession. The course is intended more for the users of accounting information than for the originators of it. Debits and credits are virtually ignored. Thus, the student examines the “whys” of accounting to a much greater degree than the “hows”. The course is split into two major components. The first half examines financial accounting topics, using the financial statements as a basis of study. The second half of the course examines managerial accounting topics, with the primary emphasis being the fulfillment of the needs of management. The course would be particularly beneficial to individuals in engineering technology, management, marketing, and vocational technology curriculums where the graduate will not actually be expected to do accounting, per se, but will be expected to effectively comprehend accounting reports and statements as well as communicate with accounting personnel.