Accounting

**ACCT 2301 (ACCT 2301)** Introductory Financial Accounting (3 semester hours) An introduction to financial reporting designed to create an awareness of the accounting concepts and principles for preparing the three basic financial statements: the income statement, balance sheet, and statement of cash flows. The course is designed to benefit all students who will be future users of accounting information. Students must earn a grade of C or better to progress to **ACCT 2302**. (3-0) S

**ACCT 2302 (ACCT 2302)** Introductory Management Accounting (3 semester hours) An introduction to the determination, development, and uses of internal accounting information needed by management to satisfy customers while continuously controlling and containing costs. The course is designed to benefit all students who will be future users of accounting information. Prerequisite: **ACCT 2301** with a grade of C or better. (3-0) S

**ACCT 3100** Professional Development (1 semester hour) This course is required for all students majoring in Accounting in the Naveen Jindal School of Management. This course is designed to enhance the student's experience in the Naveen Jindal School of Management. Students will work on networking skills, verbal and written communication skills, business etiquette training, and learn how to increase their human capital. Students will also work on projects geared towards career management and overall professional development as a business major. The goal of this class is to make the student a more marketable and valuable professional to the global economy. Students will learn and attend class using hybrid system of online training and on campus training. Only one professional development course (credit) may be applied toward your degree plan. Not repeated for credit. (1-0) S

**ACCT 3320** Financial Information Management (3 semester hours) This course is a study of the corporate financial reporting process and the use of financial statements by investors and analysts. Students use financial reports prepared by publicly-traded companies to study how financial statements and other information is prepared, communicated and used by managers, investors and other decision-makers. May not be used to satisfy degree requirements for majors in accounting. Prerequisite: **ACCT 2301**. (3-0) S

**ACCT 3322** Integrated Accounting Information Systems (3 semester hours) Employs SAP software or similar enterprise systems software to illustrate the fundamental concepts of integrated information systems. Prerequisites: **ACCT 2301** and **ACCT 2302** and (MATH 1326 or MATH 2414 or MATH 2419), and (MATH 2333 or MATH 2418 or MATH 2415 or CS 2305 or OPRE 3333). (3-0) Y

**ACCT 3331** Intermediate Financial Accounting I (3 semester hours) A study of external financial reporting, including measuring and reporting of cash, receivables, inventories, investments, property, plant and equipment, and intangibles. Current generally accepted accounting principles for financial reporting are analyzed. Prerequisites: (MATH 1326 or MATH 2414 or MATH 2419), and (ACCT 2301 with a minimum grade of C), and (ACCT 2302 with a minimum grade of C). (3-0) S

**ACCT 3332** Intermediate Financial Accounting II (3 semester hours) This course is a continuation of topics in external financial reporting including issues related to the measurement and reporting of current liabilities and contingencies, bonds, leases, deferred taxes, pensions, stock-based compensation plans, stockholders equity, earnings per share, accounting changes, and cash flows. Current generally accepted
accounting principles for financial reporting are analyzed. Prerequisite: **ACCT 3331** with a minimum grade of C. (3-0) S

**ACCT 3341** Cost Management Systems (3 semester hours) A study of management's internal accounting information needs as they pertain to cost control and containment. Emphasis is on the processes of business planning, controlling, and decision making. Topics include cost behavior, cost allocation, budgeting, and performance measurement. Prerequisites: (MATH 1326 or MATH 2414 or MATH 2419), (and **ACCT 2301** with a minimum grade of C), and (**ACCT 2302** with a minimum grade of C). (3-0) Y

**ACCT 3350** Fundamentals of Taxation (3 semester hours) Introduction to the role of taxes in today's society and their impact on individuals and business entities; emphasis on federal income taxation. Prerequisites: **BLAW 2301** and (**ACCT 2301** with a minimum grade of C), and (**ACCT 2302** with a minimum grade of C). (3-0) S

**ACCT 4199** Senior Honors in Accounting (1 semester hour) For students conducting independent research for honors theses or projects. Prerequisite: **ACCT 4299**. (1-0) S

**ACCT 4299** Thesis Research Methods and Writing Seminar (2 semester hours) This course will prepare Honors Students to write their Honors Thesis. Various research methods ranging from survey to archival will be discussed. Students will choose a method, pick a research question, and produce an outline and introduction to their thesis topic. Junior standing and instructor consent required. (2-0) S

**ACCT 4300** Database Fundamentals (3 semester hours) Introduces the basic concepts for the design and development of relational databases and database management. Topics include entity-relationship data model, logical database design, data administration, Structured Query Language, and database management issues, such as concurrency control, data security, and integrity. A database management system software package is used to implement working database systems. Prerequisites: **MIS 3300** and (MATH 1325 or MATH 2413 or MATH 2417). (Same as **MIS 4300**) (3-0) Y

**ACCT 4334** Auditing (3 semester hours) Basic concepts, philosophy, standards, procedures, and practices of auditing are presented. Topics include generally accepted auditing standards, the role of the independent auditor in society, professional conduct and ethics, auditor's reporting responsibilities, risk assessment, internal control, fraud, and evidential matter. Prerequisite: **ACCT 3331** with a minimum grade of C. (3-0) Y

**ACCT 4336** Financial Statement Analysis (3 semester hours) Financial statements are analyzed from the user's perspective. Broad concepts are illustrated with applications to different companies. Topics include comparative analysis, earnings management and ethics in financial reporting. Prerequisite: **ACCT 3331** with a minimum grade of C. (3-0) Y

**ACCT 4337** Business Valuation (3 semester hours) Models used to value businesses and stocks are studied and applied. Topics include income measurement and profitability assessment, analysis of discounted cash flows and accounting-based valuation models. Prerequisite: **ACCT 3331** with a minimum grade of C. (3-0) Y

**ACCT 4342** Analysis and Design of Accounting Systems (3 semester hours) Students are introduced to accounting system analysis and design tools and methods. The course emphasizes business processes, accounting transaction flows, internal control and accounting information systems as part of enterprise
systems. Prerequisites: (ACCT 3331 with a minimum grade of C) and (Prerequisite or corequisite: ACCT 3332). (Same as MIS 4342) (3-0) S

**ACCT 4365** Real Estate Accounting, Taxation and Legal Concepts (3 semester hours) This course provides a review of accounting, tax and legal issues affecting the real estate industry. Material includes special rules used by owners and developers of real estate. May not be used to satisfy degree requirements for majors in accounting. Prerequisite: ACCT 3320 or ACCT 3331. (Same as REAL 4365) (3-0) R

**ACCT 4380** Internship in Accounting (3 semester hours) This course provides students with an opportunity to expand and apply their skills in accounting in a professional setting. The accounting student will be required to apply knowledge obtained at the University in an actual job situation. Instructor consent required. Credit/No Credit. (3-0) Y

**ACCT 4v00** Special Topics (1-3 semester hours) May be lecture, readings, or individualized study. Graded credit/no credit only unless instructor permits letter grade. May be repeated for credit as topics vary (9 hours maximum). ([1-3]-0) S