Accounting

**ACCT 2301 (ACCT 2301)** Introductory Financial Accounting (3 semester credit 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 credit 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. Students must earn a grade of C or better to progress to ACCT 3331, ACCT 3341, and ACCT 3350. Prerequisite: ACCT 2301 with a grade of C or better. (3-0) S

**ACCT 3100** Professional Development (1 semester credit hour) This course is required for all first time in college freshmen who were required to take BA 1100, 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 enhance 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 in the global economy. Credit cannot be received for more than one of the following: ACCT 3100, BA 3100, BCOM 3100, FIN 3100, HMG 3100, IMS 3100, ITSS 3100, MKT 3100, OBHR 3100, OPRE 3100, ACCT 3200, BA 3200, BCOM 3200, FIN 3200, HMG 32 00, IMS 3200, ITSS 3200, MKT 3200, OBHR 3200 or OPRE 3200. Prerequisite: BA 1100. (1-0) S

**ACCT 3101** Professional Program in Accounting Lyceum (1 semester credit hour) Distinguished accounting professionals present weekly on an array of current topics. Must be taken in the spring semester of the junior year for students admitted to Professional Program in Accounting (PPA). Credit/No Credit only. Prerequisite: PPA students only. (1-0) Y

**ACCT 3200** Introduction to Business and Professional Development (2 semester credit hours) This course is required for all students in their first semester majoring in the Naveen Jindal School of Management who were not required to take BA 1100. This course will enhance the student's experience in the Naveen Jindal School of Management, introduce them to the professional and communication expectations of their field, and make them a more marketable and valuable professional in the global economy. Credit cannot be received for more than one of the following: ACCT 3100, BA 3100, BCOM 3100, FIN 3100, HMG 3100, IMS 3100, ITSS 3100, MKT 3100, OBHR 3100, OPRE 3100, ACCT 3200, BA 3200, BCOM 3200, FIN 3200, HMG 32 00, IMS 3200, ITSS 3200, MKT 3200, OBHR 3200 or OPRE 3200. (2-0) S

**ACCT 3322** Integrated Accounting Information Systems (3 semester credit hours) Employs SAP software or similar enterprise systems software to illustrate the fundamental concepts of integrated information systems. Prerequisites: (ACCT 2301 with a minimum grade of C) and (ACCT 2302 with a minimum grade of C) and (MATH 1326 or MATH 2414 or MATH 2419) and (MATH 2333 or MATH 2418 or MATH 2415 or CS 23
Intermediate Financial Accounting I (3 semester credit hours) A study of external financial reporting, including measuring and reporting of cash, receivables, inventories, property, plant and equipment, and intangibles. Current generally accepted accounting principles for financial reporting are analyzed. Students must earn a grade of C or better to progress to ACCT 3332. Prerequisites: MATH 1325 and ACCT 2302 with a minimum grade of C. (3-0) S

Intermediate Financial Accounting II (3 semester credit hours) This course is a continuation of topics in external financial reporting including issues related to the measurement and reporting of investments, 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

Cost Management Systems (3 semester credit 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. Prerequisite: ACCT 2302 with a minimum grade of C. (3-0) Y

Fundamentals of Taxation (3 semester credit 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 2302 with a minimum grade of C). (3-0) S

Senior Honors in Accounting (1 semester credit hour) For students conducting independent research for honors theses or projects. Prerequisite: ACCT 4299 and instructor consent required. (1-0) S

Accounting Research (2 semester credit hours) An overview of accounting research sources and methods with emphasis on identifying, defining, and analyzing commonly-encountered financial reporting and audit issues, Prerequisite: ACCT 3332 with a minimum grade of C. (2-0) Y

Thesis Research Methods and Writing Seminar (2 semester credit 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. Prerequisites: Junior standing and instructor consent required. (2-0) S

Database Systems (3 semester credit hours) Introduces the basic concepts of relational databases. The emphasis is on relational database structure and the use of relational databases for query retrievals and report generation. Structured Query Language (SQL) will be covered extensively. Applications of databases for accounting, finance, marketing, and other areas of business will be discussed. ACCT 4301 or ITSS 4301 may not be used to satisfy BS INTS degree requirements. Prerequisites: (ACCT 2302 with a minimum grade of C) and ITSS 3300 and (MATH 1325 or MATH 2413 or MATH 2417). (Same as ITSS 4301) (3-0) Y

Auditing (3 semester credit 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 credit 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 credit 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. Prerequisites: (**ACCT 3331** with a minimum grade of C) and **FIN 3320**. (Same as **FIN 4337**) (3-0) Y

**ACCT 4340** Survey of Accounting Software (3 semester credit hours) This course covers small business accounting using QuickBooks software. Topics include creating a chart of accounts, recording customer and vendor transactions, and printing reports. In addition, setting up a new company is covered as well as advanced topics such as exporting to Excel software and using QuickBooks audit trail. The course will also compare and contrast the use of QuickBooks to other software commonly used by small and medium sized businesses. Prerequisites: **ACCT 3331** with a minimum grade of C. (3-0) Y

**ACCT 4342** Analysis and Design of Accounting Systems (3 semester credit 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. Prerequisite or Corequisite: **ACCT 3332**. (Same as **ITSS 4342**) (3-0) S

**ACCT 4V00** Special Topics (1-3 semester credit 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 semester credit hours maximum). Department consent required. ([1-3]-0) S

**ACCT 4V80** Professional Internship in Accounting (1-3 semester credit hours) This course provides students with an opportunity to expand and apply their skills in accounting in a professional setting. Students will be required to apply knowledge obtained at the University to a job situation. Credit/No Credit only. Prerequisites: Students must have completed 12 hours of upper level accounting courses with a minimum GPA of 3.0. Certain course exclusions may apply. Instructor consent required. May be repeated for credit (3 semester credit hours maximum). ([1-3]-0) S