

ACTG - ACCOUNTING

<p>ACTG 101 Accounting Procedures I. 3 Credits Term Typically Offered: Fall, Spring Introduces fundamental double-entry accounting concepts and terminology for a service-oriented enterprise. Emphasizes the analysis and recording of business transactions including adjusting and closing entries and financial statements. Covers procedures for banking and cash funds and the preparation of payroll and employer payroll taxes. Includes the study of accounting for a merchandising concern with the use of special journals. Lecture Hours 3 Department: Business Management - COT</p>	<p>ACTG 201 Principles of Fin Acct. 3 Credits Term Typically Offered: Fall, Spring, Summer Corequisite(s): M 095 or M 098 or student has tested out of M 095 or M 098. Introduces the concepts and terminology of accounting and financial reporting for modern business enterprises. The course will focus on analyzing and interpreting accounting information for use in making decisions about organizations. Problem solving, critical thinking, and communication skills that are necessary to use accounting information, to form conclusions about businesses and to communicate these conclusions to others will be emphasized. Lecture Hours 3 Department: College of Business-All Depts</p>
<p>ACTG 102 Accounting Procedures II. 3 Credits Term Typically Offered: Fall, Spring Prerequisite(s): ACTG 101. Introduces accounting for notes payable and receivable as well as valuation for receivables, inventories, and plant assets. Introduces advanced accounting topics including accounting procedures for corporations, statement of cash flows, analysis of financial statements, and an overview of departmental and manufacturing accounting. Lecture Hours 3 Department: Business Management - COT</p>	<p>ACTG 202 Principles of Managerial Acct. 3 Credits Term Typically Offered: Fall, Spring, Summer Prerequisite(s): ACTG 201. Introduces the concepts and terminology of accounting and managerial reporting for modern business enterprises. The course will focus on the selection and analysis of accounting information for internal use by management. Problem solving, critical thinking, and communication skills that are necessary to use accounting information, to form conclusions about businesses and to communicate these conclusions to others will be emphasized. Lecture Hours 3 Department: College of Business-All Depts</p>
<p>ACTG 103 Accounting Procedures III. 3 Credits Term Typically Offered: Fall, Spring Prerequisite(s): ACTG 102. Introduces advanced accounting topics. Includes voucher systems, accounting procedures for partnerships and corporations, statement of cash flows, analysis of financial statements, and an overview of departmental and manufacturing accounting. Lecture Hours 3 Department: Business Management - COT</p>	<p>ACTG 205 Computerized Accounting. 3 Credits Term Typically Offered: Fall, Spring Prerequisite(s): ACTG 101. Uses a hands-on approach to emulate commercial software packages. Provides a capstone experience as students complete the accounting cycle for merchandise or service businesses including entries for voucher systems, departmentalized accounting, financial statement analysis, depreciation, inventory, and payroll. Offered ONLY Online. Lecture Hours 3 Department: Business Management - COT</p>
<p>ACTG 125 QuickBooks. 3 Credits Prerequisite(s): ACTG 101. Studies QuickBooks, an accounting system for small-business owners and bookkeepers. Topics of this course include creating a company, setting up company lists, editing a preset chart of accounts, entering opening balances, entering sales and invoices, receiving payments and making deposits, handling expenses and bills, working with bank accounts, analyzing financial data, tracking and paying sales tax, managing inventory, and preparing payroll. Lecture Hours 3 Department: Business Management - COT</p>	<p>ACTG 211 Income Tax Fundamentals. 3 Credits Term Typically Offered: Spring Prerequisite(s): ACTG 102. Presents an overview of the U.S. Federal taxation process. This course leads the student through the basic terminology, principles, concepts, and procedures pertaining to individual, sole proprietorship, partnership, and corporate requirements of the Federal Internal Revenue Service. Material is presented using a forms approach, incorporating a computerized Learning Management System (LMS). Lecture Hours 3 Department: Business Management - COT</p>
<p>ACTG 180 Payroll Accounting. 3 Credits Term Typically Offered: Fall, Spring Prerequisite(s): ACTG 101. Introduces the various aspects of the Fair Labor Standards Act and other laws that affect payroll operations and employment practices. Emphasizes the methods of computing wages and salaries, the methods of keeping records, and the preparation of government reports. Includes a project requiring students to record all of the payroll information for a business. Lecture Hours 3 Department: Business Management - COT</p>	<p>ACTG 292 Independent Study. 1-5 Credits Department: College of Business-All Depts</p> <p>ACTG 294 Seminar/Workshop. 1-3 Credits Provides students an opportunity to investigate topics pertinent to the field of Accounting. Department: College of Business-All Depts</p> <p>ACTG 298 Internship. 1-9 Credits Lecture Hours 1-9 Department: College of Business-All Depts</p>

ACTG 301 Intermediate Accounting I. Term Typically Offered: Fall Prerequisite(s): ACTG 201, ACTG 202. Admission to upper division standing not required. Covers the conceptual framework underlying financial accounting and the development of generally accepted accounting principles. Emphasizes proper income statement and balance sheet presentations in accordance with current professional pronouncements. Present value concepts and accounting for cash, receivables, inventory, and the related revenue and expense accounts are covered. Lecture Hours 3 Department: College of Business-All Depts	3 Credits	ACTG 410 Cost/Mgmt Acct I. Term Typically Offered: Fall Prerequisite(s): ACTG 202. Admission to upper division standing is not required. Considers the fundamental principles of cost accounting as applied to job order, process, and standard cost systems, and introduces the use of cost information by management in the decision-making process. Lecture Hours 3 Department: College of Business-All Depts	3 Credits
ACTG 302 Intermediate Accounting II. Term Typically Offered: Spring Prerequisite(s): ACTG 201, ACTG 202, ACTG 301. Admission to upper division standing not required. Considers the proper accounting for plant assets, intangible assets, current liabilities and long-term liabilities. Covers accounting for investments, derivative securities and earnings per share. Various aspects of stockholders' equity are also covered. Lecture Hours 3 Department: College of Business-All Depts	3 Credits	ACTG 411 Auditing I. Term Typically Offered: Fall Prerequisite(s): Admission to upper division standing and ACTG 302. Presents a theory of auditing by considering the auditing environment, auditing standards, professional ethics, techniques of internal control, audit evidence, audit approaches and the auditor's report. Lecture Hours 3 Department: College of Business-All Depts	3 Credits
ACTG 303 Intermediate Acct III & Theory. Term Typically Offered: Fall, Summer Prerequisite(s): ACTG 201, ACTG 202, ACTG 301, ACTG 302. Admission to upper division standing is not required. Covers accounting for pensions and leases, accounting changes, analysis of financial statements, the statement of cash flows, revenue recognition, income taxes, contemporary issues in accounting theory, as well as accounting research techniques. Lecture Hours 3 Department: College of Business-All Depts	3 Credits	ACTG 412 Auditing II. Term Typically Offered: Spring Prerequisite(s): Admission to upper division standing and ACTG 411. Strengthens the student's understanding of the auditing process by building on the material presented in ACTG 411. Students perform audit case studies, are introduced to current auditing trends and techniques, and study various audit approaches. Lecture Hours 3 Department: College of Business-All Depts	3 Credits
ACTG 321 Acct Information Systems I. Term Typically Offered: Spring Prerequisite(s): Admission to upper division standing and ACTG 302. Reviews the components of automated accounting systems and emphasizes control considerations in these systems. Lecture Hours 3 Department: College of Business-All Depts	3 Credits	ACTG 415 Gvnt & Not-for-Profit Acct I. Term Typically Offered: Spring Prerequisite(s): ACTG 201, ACTG 202, ACTG 301 (Admission to upper division standing is not required). Includes accounting principles, budgeting and cost determination as they apply to governmental units and nonprofit organizations. Lecture Hours 3 Department: College of Business-All Depts	3 Credits
ACTG 401 Federal Income Taxation. Term Typically Offered: Fall Prerequisite(s): Admission to upper division standing and ACTG 301. Covers the federal income tax code and regulations as applied to individual taxpayers. Emphasizes understanding tax law with less attention given to preparing tax returns. Lecture Hours 3 Department: College of Business-All Depts	3 Credits	ACTG 435 VITA. Term Typically Offered: Spring Provides practical experience preparing federal and state income tax returns for low-income taxpayers. Department: College of Business-All Depts	3 Credits
ACTG 402 Advanced Income Tax. Term Typically Offered: Spring Prerequisites: Admission to upper division standing and ACTG 401. Covers advanced topics in federal tax law as applied to corporations, S corporations, partnerships, and other selected topics. Emphasizes understanding tax law with less attention given to preparing tax returns. Lecture Hours 3 Department: College of Business-All Depts	3 Credits	ACTG 436 Advanced Accounting. Term Typically Offered: Fall Prerequisite(s): Admission to upper division standing, ACTG 302 and ACTG 303 or concurrent enrollment in ACTG 303. Introduces the theory and practice relative to business combinations and foreign currency transactions and translations. Lecture Hours 3 Department: College of Business-All Depts	3 Credits
		ACTG 438 Forensic Accounting. Term Typically Offered: Summer Prerequisite(s): ACTG 301. Presents a basic body of knowledge about forensic accounting. Students will gain a conceptual understanding of how fraud occurs and how it can be prevented and detected through a practical application of skills and tools. Lecture Hours 3 Department: College of Business-All Depts	3 Credits

ACTG 491 Special Topics. 1-3 Credits

Term Typically Offered: Fall, Spring, Summer

Prerequisite(s): Admission to upper division standing.

Provides advanced students an opportunity to intensively investigate topics pertinent to the field of Accounting.

Department: College of Business-All Depts

ACTG 492 Independent Study. 1-3 Credits

Term Typically Offered: Fall, Spring, Summer

Prerequisite(s): Admission to upper division standing, consent of department, and approval of the College of Business Academic Programs Committee (CBAPC).

Provides outstanding junior and senior students an opportunity to explore material not covered by regular Accounting courses. Students must complete a Request for Independent Study form and have it approved by the instructor and the Department Chair.

Department: College of Business-All Depts

ACTG 494 Seminar/Workshop. 1-3 Credits

Term Typically Offered: Fall, Spring, Summer

Department: College of Business-All Depts

ACTG 498 Internship/Cooperative Educ. 3-9 Credits

Term Typically Offered: Fall, Spring, Summer

Department: College of Business-All Depts