

# ACCOUNTING - ACC

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## ACC 201 Financial Accounting 3 Credits

Introduction to accounting concepts for external financial reporting. Accounting theories and principles relative to asset and liability valuations, and income determination.

**Offered:** fall & spring.

## ACC 202 Managerial Accounting 3 Credits

For Non-Accounting Majors. Introduction to accounting concepts for internal reporting and control. Cash budgeting, decision making, breakeven analysis, and performance evaluation.

**Prerequisite:** ACC 201.

**Offered:** fall & spring.

## ACC 212 Principles of Accounting II 3 Credits

For Accounting Majors. Fundamental concepts and procedures of financial and managerial accounting with emphasis on asset funding, including debt and equity and cash flows. Accounting applications of present value concepts, introduction to budgeting and product costing. During the Spring semester the course has a mandatory 1 hour non-credit recitation section for preparation for the intermediate accounting series.

**Prerequisite:** minimum grade of C- in ACC 201.

**Offered:** every fall.

## ACC 301 Intermediate Accounting I 3 Credits

First of a two-course sequence. In-depth accounting concepts and theories pertaining to external financial reporting. Emphasis on theories surrounding asset valuations, liability and equity measurements, income determination and cash flows.

**Prerequisite:** minimum grade of C- in both ACC 201 & ACC 212, junior standing, & overall GPA of 2.0.

**Offered:** every fall.

## ACC 302 Intermediate Accounting II 3 Credits

Second of a two-course sequence. In-depth accounting concepts and theories pertaining to external financial reporting. Emphasis on theories surrounding asset valuations, liability and equity measurements, income determination and cash flows.

**Prerequisite:** minimum grade of C- in ACC 301, junior standing, an overall GPA of 2.0.

**Offered:** every spring.

## ACC 303 Cost Accounting 3 Credits

Preparation and analysis of data utilized by management in planning and control decisions. Inventory valuation and reporting methods. Establishment and use of standards and budgets. The department offers ACC 303PD sections. These sections have a mandatory professional development lab attached to them. Their objective is to guide students as they develop the communication and leadership skills valued by the accounting profession. The course has a mandatory 3 hour non-credit recitation section.

**Prerequisite:** ACC 212, junior standing, & an overall GPA of 2.0.

**Offered:** every fall.

## ACC 307 Accounting Systems and Analytics 3 Credits

Development, organization, and implementation of accounting and management information systems. Emphasis on data analytics, enterprise risk management..."

**Prerequisite:** ACC 201 & ISB 101.

**Offered:** every spring.

## ACC 331 Data Analytics in Accounting 3 Credits

Data analytics theories and concepts applied to accounting settings.

Emphasis on business intelligence, data analytics models, data visualization, data storytelling, and descriptive, predictive, and prescriptive analytics. Students apply data analytic concepts through data storytelling and the use of analytics software.

**Prerequisite:** ACC 307 (may register concurrently).

**Offered:** every spring.

## ACC 415 Basic Taxation 3 Credits

Provisions of Internal revenue Code relating to the determination of income, exclusions, deductions and credits. Emphasis is on the individual and sole proprietors. The course includes learning basic tax research and communication skills.

**Prerequisite:** minimum grade of C- in both ACC 201 & ACC 212.

**Offered:** fall.

## ACC 416 Advanced Taxation 3 Credits

Internal Revenue Code provisions relating to taxation of corporations, shareholders; partnerships, partners, estates, trusts and multistate taxation.

**Prerequisite:** minimum grade of C- in ACC 415.

**Offered:** spring.

## ACC 421 Advanced Accounting Problems 3 Credits

Accounting for corporate mergers and acquisitions, state and local government, non-profit institutions and foreign exchange transactions.

**Prerequisite:** minimum grade of C- in ACC 302.

**Offered:** fall.

## ACC 425 Auditing Theory and Practice 3 Credits

Generally accepted auditing standards and practice relevant to verification of historical financial statements; responsibilities and ethics pertinent to the public accounting profession; internal control evaluation; applying auditing programs; development of working paper documentation; the application of statistical sampling to gather audit evidence; the determination of the appropriate audit report for a given audit situation.

**Prerequisite:** minimum grade of C- in ACC 302.

**Offered:** every fall.

## ACC 426 Information Systems Auditing 3 Credits

Information system control design and auditing in the internet, electronic and paperless environment; management of security technology; operating and application system processing controls; prevention of unauthorized activity.

**Prerequisite:** minimum grade of C- in each of ACC 307 & one of the following: ACC 331, ACC 452, or ACC 425.

**Offered:** fall.

## ACC 427 Advanced Auditing 3 Credits

This course embeds the advanced study of auditing in an experiential professional context through case analysis, simulations, and professional standards. Emphasis is placed on the development of competencies such as critical thinking, professional judgment, professional skepticism, oral and written communication, ethical reasoning, and leadership and team building. Broad exposure to the professional accounting/auditing literature assists students in reflecting on course technical content.

**Prerequisite:** ACC 425.

**Offered:** every spring.

**ACC 441 Fraud Examination Detection and Deterrence 3 Credits**

The course will concentrate on financial fraud, white-collar crime, how financial fraud is perpetrated, approaches to fraud investigations and documentation, and fraud detection and prevention. Ethical issues in fraud examination and investigation will be covered as well as strategies and tools for fraud deterrence in organizations.

**Prerequisite:** minimum grade of C- in each of ACC 301, ACC 302, & either ACC 425 or ACC 426.

**Offered:** occasionally.

**ACC 451 Accounting Theory and Research 3 Credits**

Standard setting procedures at the U.S. and international levels, accounting concepts and principles, contemporary accounting issues, concepts of income determination, database/library research to support or oppose accounting positions.

**Prerequisite:** minimum grade of C- in ACC 302.

**Offered:** fall.

**ACC 452 Strategic Performance Analytics 3 Credits**

Evaluating enterprise information, enterprise resource planning (ERP) system design and functionality, data integrity, use of financial and non-financial information for organizational decision-making, business process improvement and risk management.

**Prerequisite:** minimum grade of C- in ACC 307.

**Offered:** spring.

**ACC 496 Internship 1-3 Credits**

Internships require an application and approval by the associate dean.

**Prerequisite:** student must complete a WSB Internship Application and obtain permission of a faculty supervisor, department chair, & the associate dean.

**ACC 499 Independent Research in Accounting 1-3 Credits**

Undertaking of a significant piece of independent research. By appointment with chairperson. Independent studies require an application and approval by the associate dean.

**Prerequisite:** student must complete a WSB Internship Application and obtain permission of a faculty supervisor, department chair, & the associate dean.

**Offered:** fall & spring.