<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
<th>Description</th>
<th>Prerequisite(s)</th>
<th>Offered:</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 201</td>
<td>Financial Accounting</td>
<td>3</td>
<td>For Non-Accounting Majors. Introduction to accounting concepts for external financial reporting. Accounting theories and principles relative to asset and liability valuations, and income determination.</td>
<td>ACC 201 &amp; ISB 101.</td>
<td>fall &amp; spring.</td>
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<tr>
<td>ACC 202</td>
<td>Managerial Accounting</td>
<td>3</td>
<td>For Non-Accounting Majors. Introduction to accounting concepts for internal reporting and control. Cash budgeting, decision making, breakeven analysis, and performance evaluation.</td>
<td>ACC 201.</td>
<td>fall &amp; spring.</td>
</tr>
<tr>
<td>ACC 211</td>
<td>Principles of Accounting I</td>
<td>3</td>
<td>For Accounting Majors. Fundamental concepts and procedures of financial accounting with emphasis on asset and liability valuations and income determination.</td>
<td>minimum grade of C- in ACC 201.</td>
<td>fall &amp; spring.</td>
</tr>
<tr>
<td>ACC 212</td>
<td>Principles of Accounting II</td>
<td>3</td>
<td>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.</td>
<td>minimum grade of C- in both ACC 201 &amp; ACC 212.</td>
<td>fall &amp; spring.</td>
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<tr>
<td>ACC 301</td>
<td>Intermediate Accounting I</td>
<td>3</td>
<td>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.</td>
<td>minimum grade of C- in both ACC 201 &amp; ACC 212, junior standing, &amp; overall GPA of 2.0.</td>
<td>fall &amp; spring.</td>
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<tr>
<td>ACC 302</td>
<td>Intermediate Accounting II</td>
<td>3</td>
<td>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.</td>
<td>minimum grade of C- in ACC 301, junior standing, an overall GPA of 2.0.</td>
<td>spring &amp; summer</td>
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<tr>
<td>ACC 303</td>
<td>Cost Accounting</td>
<td>3</td>
<td>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.</td>
<td>ACC 212, junior standing, &amp; an overall GPA of 2.0.</td>
<td>fall &amp; spring.</td>
</tr>
<tr>
<td>ACC 331</td>
<td>E-Business</td>
<td>3</td>
<td>Challenges, opportunities and strategies in electronic mediated business such as systems development, cyber security and business intelligence including data analytics and visualization.</td>
<td>ACC 307 (may register concurrently).</td>
<td>spring.</td>
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<tr>
<td>ACC 415</td>
<td>Basic Taxation</td>
<td>3</td>
<td>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.</td>
<td>minimum grade of C- in both ACC 201 &amp; ACC 212.</td>
<td>fall.</td>
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<tr>
<td>ACC 416</td>
<td>Advanced Taxation</td>
<td>3</td>
<td>Internal Revenue Code provisions relating to taxation of corporations, shareholders; partnerships, partners, estates, trusts and multistate taxation.</td>
<td>minimum grade of C- in ACC 415.</td>
<td>spring.</td>
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<tr>
<td>ACC 421</td>
<td>Advanced Accounting Problems</td>
<td>3</td>
<td>Accounting for corporate mergers and acquisitions, state and local government, non-profit institutions and foreign exchange transactions.</td>
<td>minimum grade of C- in ACC 302.</td>
<td>fall.</td>
</tr>
<tr>
<td>ACC 425</td>
<td>Auditing Theory and Practice</td>
<td>3</td>
<td>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.</td>
<td>minimum grade of C- in ACC 302.</td>
<td>spring.</td>
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<tr>
<td>ACC 426</td>
<td>Information Systems Auditing</td>
<td>3</td>
<td>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.</td>
<td>ACC 331, ACC 452, or ACC 425.</td>
<td>fall.</td>
</tr>
<tr>
<td>ACC 429</td>
<td>Governmental and Not for Profit Accounting</td>
<td>3</td>
<td>Accounting and reporting issues that apply to governmental units, hospitals, schools, religious institutions and other non-profit organizations; budgetary procedures including appropriations and encumbrances.</td>
<td>ACC 302.</td>
<td>spring.</td>
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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: fall.

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 Enterprise Systems  
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  
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.