# Accounting - ACC

**ACC 505 Financial Accounting** 3 Credits  
Reporting the financial results of operations and financial position to investors, creditors, and managers; examination of problems that arise in the preparation, analysis and use of accounting data, with emphasis on the use of financial reports.  
*Offered:* every fall & spring.

**ACC 509 Legal Environment and Ethics** 3 Credits  
Threshold knowledge for managers of the law in areas of contract, product liability, corporations, partnerships, employment and environment.  
*Offered:* every fall, spring, & summer.

**ACC 610 Managerial Accounting** 3 Credits  
Preparation and analysis of data used by management in planning, budgeting, decision making, product costing, inventory valuation and performance evaluation.  
*Prerequisite:* MBA 505 or ACC 505.  
*Offered:* Fall & summer.

**ACC 701 Financial Accounting** 3 Credits  
For MBAPA Students. Fundamental concepts and procedures of financial accounting with emphasis on asset and liability valuations and income determination.  
*Offered:* every fall & spring.

**ACC 702 Managerial and Cost Accounting** 3 Credits  
Preparation and analysis of data used by management for planning, control and performance evaluations; inventory valuation and reporting methods in manufacturing enterprises; standards and budgets.  
*Prerequisite:* MBA 505 OR ACC 505 OR ACC 701 OR MBA 701.  
*Offered:* every spring.

**ACC 707 Accounting Information Systems** 3 Credits  
Development, organization, and implementation of manual and electronic accounting information systems. Emphasis on flow charts and analysis, modification, and improvement of existing systems.  
*Prerequisite:* MBA 701 OR ACC 701.  
*Offered:* every fall & spring.

**ACC 711 Intermediate Financial Reporting 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:* MBA 701  
*Offered:* ACC 701 OR MBA 701.  
*Offered:* every fall & spring.

**ACC 712 Intermediate Financial Reporting 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:* MBA 711 OR ACC 711 grade of C-.  
*Offered:* every fall & spring.

**ACC 715 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:* MBA 701 OR ACC 701.  
*Offered:* every fall.

**ACC 716 Advanced Taxation** 3 Credits  
Internal Revenue Code provisions relating to taxation of corporations, shareholders; partnerships, partners, estates, trusts and multistate taxation.  
*Prerequisite:* MBA 715 OR ACC 715.  
*Offered:* every spring.

**ACC 721 Advanced Financial Reporting** 3 Credits  
Accounting for corporate mergers and acquisitions, state and local government, non-profit institutions and foreign exchange transactions.  
*Prerequisite:* MBA 712 OR ACC 712.  
*Offered:* every fall.

**ACC 725 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:* MBA 712 OR ACC 712.  
*Offered:* every fall.

**ACC 726 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:* C- or better in MBA 725 OR ACC 725.  
*Offered:* every fall.

**ACC 727 Advanced Audit** 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:* MBA 725 OR ACC 725.  
*Offered:* every spring.

**ACC 751 Seminar in Accounting Theory** 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:* MBA 711 or ACC 711.  
*Offered:* every fall.

**ACC 752 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:* MBA 707  
*Offered:* MBA 707 OR ACC 707.  
*Offered:* every spring.

**ACC 824 Financial Accounting** 3 Credits  
Reporting the financial results of operations and financial position to investors, creditors, and managers; examination of problems that arise in the preparation, analysis and use of accounting data, with emphasis on the use of financial reports.  
*Offered:* fall day.
ACC 840 Managerial Accounting 3 Credits
Preparation and analysis of data used by management in planning, cash and capital budgeting, decision making, product costing and performance evaluation.
Prerequisite: MBA 505 or MBA 824, OR ACC 505 OR ACC 824.
Offered: every spring.