

ACC 191/Introduction to Accounting Profession **0 course unit**
(fall)

An introduction to the accountancy program, the accounting profession, and the variety of career options available to graduates of the accountancy program. Professional accountants describe their career development and their roles in providing accounting services. This course also provides an orientation to the college community, its regulation and operations.

ACC 201/Financial Accounting and Reporting **1 course unit**
(every semester)

Prerequisites: One unit of 100-level college math.

Minimum grade of B required to take ACC 211

This course is an introduction to financial accounting within the framework of business and business decisions. The role and use of accounting information by external decision makers will be emphasized. The course provides an in-depth analysis of financial statements and annual reports of publicly traded companies.

ACC 202/Managerial Accounting **1 course unit**
(every semester)

Prerequisites: ACC 201

Basic course in managerial accounting including study of accounting information for internal and external decision making, cost-volume-profit analysis, cost control and variance analysis, short-term decision-making, and performance evaluation. A student may not receive credit for both ACC 202 and ACC211.

ACC 211/Fundamentals of Accounting **1 course unit**
(spring)

Prerequisite: ACC 201 with a minimum grade of B

Minimum grade of C required to take ACC 301

Introduction to cost and financial accounting primarily for accounting majors and students who minor in financial accounting. Study and analysis of basic cost accounting concepts such as cost-volume-profit and the master budget. Emphasizes understanding of accounting concepts as well as their applications. Introduces the environment and structure of the standard-setting process, the conceptual framework of financial accounting, and the processing and reporting of financial information.

ACC 291/Sophomore Career Planning/Shadowing **.5 course unit**
(spring)

A series of ten programs, including various workshops, seminars, presentations, panel discussions, and advisement, designed to educate the student about the different career paths in accounting. Students receive information and personal assistance to help them obtain an internship and/or a full-time position.

ACC 271/Forensic Investigations **1 course unit**
(occasionally)

Prerequisites: Sophomore standing

This lecture-based course is designed to expose students to aspects of forensic investigations in a corporate environment. Students taking this course review the history of forensic science, the legal environment of investigations (including forensic psychology), and ethical considerations in forensic investigations. The course also explores the employee, supplier, and management frauds that are committed in organizations. The course includes a project that requires students to use the computer effectively and efficiently in investigations (an activity called forensic analytics), and ethical considerations in forensic report writing and forensic presentations.

ACC 301/Intermediate Financial Accounting I **1 course unit**
(fall)

Prerequisites: ACC 211 with a minimum grade of C and STA 215

This course examines the current topics in corporate financial reporting. It focuses on current assets, property, plant and equipment, intangible assets, liabilities, and stockholders' equity. Students evaluate and learn how to apply generally accepted accounting principles to record transactions, and to prepare financial statements. Accounting Standards issued by the Financial Accounting Standards Board are integrated with materials and assigned cases.

ACC 302/Intermediate Financial Accounting II **1 course unit**
(spring)

Prerequisite: ACC 301

This course examines the advanced and complex topics in corporate financial reporting. Topics include dilutive securities and earnings per share, investments, revenue recognition, deferred income taxes, leases, pensions, and cash flows. Students evaluate and learn how to apply generally accepted accounting principles to record transactions related to these topics, and to prepare financial statements. Accounting Standards issued by the Financial Accounting Standards Board are integrated with materials and assigned cases.

ACC 311/Cost Accounting **1 course unit**
(fall)

Prerequisite: ACC 211 or ACC 202

This course emphasizes the use of accounting information for internal and external purposes. Advanced topics including cost accumulation concepts, techniques for product costing, information for planning and control, pricing decision, cost allocation and performance measurement, as well as non-routine managerial decisions.

ACC 321/Accounting Information Systems **1 course unit**
(spring)

Prerequisites: MIT 201 and either ACC 202 or ACC 211

An in-depth study of the application of information systems knowledge to the accounting environment. Emphasis is upon developing students' abilities to understand the processing of accounting data in the computer environment and the controls that are necessary to assure accuracy and reliability of the data processed. Topics include conceptual modeling of transaction processing systems, workflow documentation, and database design and implementation.

ACC 370/Selected Topics in Accounting **variable course units**
Note: Each time this course is offered, the specific topic will be announced.
(occasionally)

An opportunity to pursue in a structured setting a topic of current interest or specialized focus not available in scheduled accounting courses. (Course content will vary; course may be repeated for credit up to a maximum of two course units.)

ACC 391/Independent Study in Accountancy **1 course unit**

Prerequisites: Permission of instructor and department chair

Student must have a minimum grade point average of 3.0. An opportunity to engage in individual or small-group projects or studies, not otherwise available in the curriculum, under the supervision of a faculty advisor.

ACC 399/Internship in Accounting **1 course unit**

Prerequisites: Junior or senior standing with a minimum GPA of 2.5 and permission of internship coordinator. An opportunity to work under the supervision of accounting professionals in a structured setting.

ACC 401/Federal Income Tax **1 course unit**
(fall)

Prerequisite: ACC 211 or ACC 202

An introductory course in taxation designed to introduce the student to the dynamic discipline of Federal income taxation. The fundamental concepts and more common transactions will be emphasized which will provide an understanding of the impact of tax laws on our daily activities and how tax laws affect business and financial decisions. Theory will be developed through tax research and applied to the preparation of income tax returns.

ACC 411/Advanced Accounting **1 course unit**
(fall)

Prerequisite: ACC 302

Advanced topics including parent-subsidary relationships, consolidated financial statements (including preparation of consolidated working papers), governmental and not-for-profit accounting and foreign currency translation.

ACC 421/Auditing Theory and Practice **1 course unit**
(fall)

Prerequisite: ACC 302

Auditing standards, procedures, programs, computer-assisted working papers, internal control, sampling techniques, analytical procedures, and the ethical and legal responsibilities of the certified public accountant.

ACC 422/ Internal Auditing **1 course unit**
(occasionally)

Prerequisite: ACC 211 or ACC 202

This course explores the organization of the internal auditing department, control structure, sampling techniques, analytical procedures, fraud detections, and internal auditing processes including a study of preliminary survey, audit programs, field work activities, reporting, and management review.

ACC 498/Accounting Capstone **1 course unit**
(spring)

Prerequisites: ACC 302, ACC 311, and ACC 321

This writing intensive course is designed for students who will be accounting professionals. The broad objective of this course is to integrate and enhance study of accounting topics, concepts and methods, building on the knowledge acquired from earlier courses in the program. This course is designed to address these Program Learning Goals: accounting concepts analysis & application, critical thinking in accounting, and effective communication.