# ACCOUNTING (ACCT)

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Attributes</th>
<th>Credits</th>
<th>Prerequisites</th>
<th>Description</th>
<th>Offered</th>
<th>Special Notes</th>
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</thead>
<tbody>
<tr>
<td>ACCT F261X</td>
<td>Principles of Financial Accounting</td>
<td>(s)</td>
<td>3</td>
<td>Sophomore standing or higher; placement, concurrent enrollment or completion of MATH at the F100-level or above.</td>
<td>Study of the generation and analysis of accounting information and its uses by managers as they engage in planning, control and decision-making activities in business and non-business organizations. Topics include product costing, cost-volume-profit analysis, relevant costs for decision-making and capital budget decisions.</td>
<td>Fall, Spring and Summer</td>
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<tr>
<td>ACCT F271</td>
<td>Fiscal Management for Emergency Management Operations</td>
<td></td>
<td>3</td>
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<tr>
<td>ACCT F262</td>
<td>Principles of Managerial Accounting</td>
<td></td>
<td>3</td>
<td>Sophomore standing or higher; placement, concurrent enrollment or completion of MATH at the F100-level or above.</td>
<td>Study of the generation and analysis of accounting information and its uses by managers as they engage in planning, control and decision-making activities in business and non-business organizations. Topics include product costing, cost-volume-profit analysis, relevant costs for decision-making and capital budget decisions.</td>
<td>Fall, Spring and Summer</td>
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<tr>
<td>ACCT F342</td>
<td>Managerial Cost Accounting</td>
<td></td>
<td>3</td>
<td>ACCT F261X, ACCT F262.</td>
<td>Cost accounting with managerial emphasis on planning, control and decision making. Topics include cost-volume-profit analysis, costing systems, profit planning, flexible budgets, standard costs, responsibility accounting, inventory costing alternatives and relevant costs for decision making. For accounting majors.</td>
<td>Fall and Spring</td>
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<tr>
<td>ACCT F352</td>
<td>Management Accounting</td>
<td></td>
<td>3</td>
<td>Sophomore standing or higher; placement, concurrent enrollment or completion of MATH at the F100-level or above.</td>
<td>Study of the generation and analysis of accounting information and its uses by managers as they engage in planning, control and decision-making activities in business and non-business organizations. Topics include product costing, cost-volume-profit analysis, relevant costs for decision-making and capital budget decisions.</td>
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<td>ACCT F361</td>
<td>Intermediate Accounting I</td>
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<tr>
<td>ACCT F362</td>
<td>Intermediate Accounting II</td>
<td></td>
<td>3</td>
<td>Sophomore standing or higher; placement, concurrent enrollment or completion of MATH at the F100-level or above.</td>
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<td>ACCT F361</td>
<td>Advanced Accounting</td>
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<td>3</td>
<td>Sophomore standing or higher; placement, concurrent enrollment or completion of MATH at the F100-level or above.</td>
<td>Study of the generation and analysis of accounting information and its uses by managers as they engage in planning, control and decision-making activities in business and non-business organizations. Topics include product costing, cost-volume-profit analysis, relevant costs for decision-making and capital budget decisions.</td>
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ACCT F404  Advanced Cost Accounting and Controllership
3 Credits
Offered As Demand Warrants
Study of the controllership function with emphasis on advanced cost and
managerial accounting topics related to contemporary organizations.
Prerequisites: ACCT F342.
Lecture + Lab + Other: 3 + 0 + 0

ACCT F414  Governmental and Nonprofit Accounting  (O/2)
3 Credits
Offered Spring
Accounting for governmental units, public schools, colleges and
universities, health care providers, voluntary health and welfare
organizations and other nonprofit organizations.
Prerequisites: WRTG F111X; WRTG F211X, WRTG F212X, WRTG F213X
or WRTG F214X; COJO F131X or COJO F141X; ACCT F362; ACCT F452 or
ACCT F472.
Lecture + Lab + Other: 3 + 0 + 0

ACCT F430  Advanced Taxes
3 Credits
Offered Fall
Advanced study of income taxation, emphasizing federal taxation of
corporations and partnerships.
Prerequisites: ACCT F330.
Lecture + Lab + Other: 3 + 0 + 0

ACCT F452  Auditing  (W)
3 Credits
Offered Spring
Introduction to the professional standards and procedures applicable
to an auditor's examination of financial statements. Compliance and
Operational auditing, ethical and legal responsibilities, and international
auditing issues emphasized.
Prerequisites: ACCT F362; AIS F316; BA F325; WRTG F111X;
WRTG F211X, WRTG F212X, WRTG F213X or WRTG F214X.
Lecture + Lab + Other: 3 + 0 + 0

ACCT F472  Internal and Government Auditing  (W)
3 Credits
Offered Fall
Internal auditing including financial, compliance and performance audits.
An overview of auditing concepts and practice is discussed with specific
application to internal auditing and governmental auditing, including
federal and state single audits. For auditor practitioners and students
without field experience in auditing.
Prerequisites: ACCT F362; BA F325; WRTG F111X; WRTG F211X,
WRTG F212X, WRTG F213X or WRTG F214X.
Lecture + Lab + Other: 3 + 0 + 0