

ACCOUNTING (ACTG)

ACTG 160 TOPICS IN ACCOUNTING1-3 Credits

Topics or seminars will be selected as needed to keep students abreast of contemporary issues in accounting.

ACTG 241 ACCOUNTING PRINCIPLES I3 Credits

Introduction to financial accounting principles and the communication of financial information to external users. Examines the conceptual foundations, accounting processes, transaction analysis and preparation of the four basic financial statements: income statement, balance sheet, equity statement & statement of cash flows.

ACTG 242 ACCOUNTING PRINCIPLES II3 Credits

Introduction to managerial accounting principles and the communication of financial information to internal users. Emphasis on budgeting, planning, management decision making, cost behavior, cost control and product cost accumulation.

Prerequisites: ACTG 241

ACTG 332 ACCOUNTING INFORMATION SYSTEMS3 Credits

Focuses on the collecting, processing and communication of financial information in an organization to both internal & external users. An entity's processing cycles are studied.

Prerequisites: Sophomore or above status

ACTG 337 COST MANAGEMENT ACCOUNTING3 Credits

Cost accounting and managerial accounting concepts and procedures are applied to the management decision making process. Topics included are: activity-based costing, job-order costing and process costing.

Prerequisites: Sophomore or above status

ACTG 341 INTERMEDIATE ACCOUNTING I3 Credits

Investigates theoretical accounting concepts relating to financial statement preparation, revenue recognition and an indepth study of accounting concepts related to assets.

Prerequisites: ACTG 242 and sophomore or above status

ACTG 342 INTERMEDIATE ACCOUNTING II3 Credits

Accounting concepts relating to liabilities, stockholder's equity and additional financial reporting issues in the study of corporate accounting.

Prerequisites: ACTG 241, ACTG 242 and sophomore or above status

ACTG 430 PERSONAL INCOME TAX3 Credits

Concepts and principles of federal income tax applied to individual taxpayers. Application of ethical and public policy considerations to taxation. Analytical framework to access how taxes effect economic decisions.

Essential Studies: SLO #9

Prerequisites: Junior or above status

ACTG 431 CORPORATE/FIDUCIARY TAX3 Credits

Basic principles of federal income taxation for partnerships, corporations, and fiduciaries. Tax preparation software packages may be included.

Prerequisites: ACTG 430 and Junior or above status

ACTG 433 GOVERNMENTAL AND NOT-FOR-PROFIT ACCOUNTING3 Credits

Specialized accounting procedures designed for governmental and non-profit entities including fund accounting, budgetary accounting and reporting procedures. Non-profit accounting system software may be used to record transactions for these governmental and non-profit entities.

Prerequisites: ACTG 242 and Junior or above status

ACTG 437 ADVANCED COST MANAGEMENT ACCOUNTING3 Credits

Advanced cost accounting and managerial accounting concepts and procedures are applied to the management decision making process. Topics included are: capital investment decisions, budgeting, standard costing, and transfer pricing.

Prerequisites: Junior or above status

ACTG 438 AUDITING3 Credits

Duties and responsibilities of auditors, how to conduct an audit, preparation of audit reports and special auditing problems. Standardized auditing software may be used to conduct a simulated audit for a business entity.

Prerequisites: ACTG 241, ACTG 242, ACTG 341 and Junior or above status

ACTG 443 ADVANCED FINANCIAL ACCOUNTING3 Credits

Accounting theory and problems dealing with corporate combinations and consolidations and other specialized financial accounting topics.

Prerequisites: Junior or above status

ACTG 460 TOPICS IN ACCOUNTING1-3 Credits

Topics or seminars will be selected as needed to keep students abreast of contemporary issues in accounting.

Prerequisites: Junior or above status