ACCOUNTING (ACC)

Visit the Course Schedule Search website to find out when courses will be offered during the academic year.

Read more about the courses within this subject prefix in the descriptions provided below.

ACC 501 - Survey of Accounting
Credits: 4
Survey of basic accounting concepts, including exposure to financial statements, accounting processes, decision making, and budgeting. This course is designed for students pursuing a Business Administration minor, a minor in Accounting and Financial Information or exploring basic accounting. Not for Paul College Business Administration students.
Equivalent(s): ACFI 501, ADMN 502
Grade Mode: Letter Grading

ACC 520 - Topics in Accounting
Credits: 4
Special Topics in Accounting, vary by semester.
Prerequisite(s): ACC 501 with a minimum grade of C-.
Repeat Rule: May be repeated for a maximum of 16 credits. May be repeated up to 3 times.
Grade Mode: Letter Grading

ACC 620 - Topics in Accounting
Credits: 4
Special Topics in Accounting, topics vary by semester.
Repeat Rule: May be repeated for a maximum of 12 credits.
Grade Mode: Letter Grading

ACC 621 - Intermediate Financial Accounting I
Credits: 4
Examination of the nature and applicability of accounting theory and the conceptual framework of accounting. Development of the capacity to address and resolve issues and problems in financial reporting. Topics include financial statements, revenue recognition, and accounting for assets.
Prerequisite(s): ADMN 502 with a minimum grade of C- or ACC 520 with a minimum grade of C-.
Equivalent(s): ACC 721, ACFI 621
Grade Mode: Letter Grading

ACC 622 - Intermediate Financial Accounting II
Credits: 4
Selected topics within financial reporting such as accounting for leases, pensions, stock options, and deferred taxes. Focus on how and why these issues are accounted for in the manner prescribed by current GAAP.
Prerequisite(s): ACC 621 with a minimum grade of C- or ACFI 621 with a minimum grade of C- or ACC 721 with a minimum grade of C-.
Equivalent(s): ACC 722, ACFI 622
Grade Mode: Letter Grading

ACC 623 - Advanced Managerial Accounting
Credits: 4
Builds on the basic managerial accounting course by continuing the theme of accounting as a management tool. Emphasis is on cost accounting as a source of data for measuring and improving the economic condition of the enterprise. Newly evolving management themes are integrated into the traditional topics of planning and control, cost analysis, overhead allocation, transfer pricing, and decision modeling.
Prerequisite(s): ADMN 503 with a minimum grade of C- or ACC 520 with a minimum grade of C-.
Equivalent(s): ACC 723, ACFI 723
Grade Mode: Letter Grading

ACC 626 - Introduction to Federal Taxation
Credits: 4
Federal Income tax concepts and law applicable to individuals. Coverage includes taxable income and deductions, passive activities, alternative minimum tax, property transactions, and compensation.
Prerequisite(s): ADMN 502 with a minimum grade of C- or ACC 520 with a minimum grade of C-.
Equivalent(s): ACC 726, ACFI 726
Grade Mode: Letter Grading

ACC 627 - Financial Statement Analysis
Credits: 4
Methods and tools of analysis and interpretation of financial statement data. Use of financial information in a variety of decision making situations including a prediction of corporate earnings, debt ratings, and financial distress; lending decisions; risk analysis; and equity valuations.
Prerequisite(s): ACC 621 (may be taken concurrently) with a minimum grade of C- or ACC 721 (may be taken concurrently) with a minimum grade of C- or ACFI 721 (may be taken concurrently) with a minimum grade of C-.
Equivalent(s): ACC 727, ACFI 725
Grade Mode: Letter Grading

ACC 720 - Topics in Accounting
Credits: 4
Special Topics in Accounting, vary by semester.
Repeat Rule: May be repeated for a maximum of 16 credits.
Grade Mode: Letter Grading

ACC 724 - Auditing
Credits: 4
Philosophy and environment of auditing, with attention to an understanding of the major auditing concepts and objectives and its judgement process. Emphasis on the nature and economic purpose of audits, standards, professional ethics, auditors' legal liability, internal control, and audit evidence. Includes audit procedures, reports, and computer software.
Attributes: Writing Intensive Course
Prerequisite(s): ACFI 621 (may be taken concurrently) with a minimum grade of C- or ACC 721 (may be taken concurrently) with a minimum grade of C- or ACC 621 (may be taken concurrently) with a minimum grade of C-.
Equivalent(s): ACFI 724
Grade Mode: Letter Grading

ACC 725 - Independent Studies in Accounting
Credits: 1-4
Student-designed individual research projects, approved by a faculty sponsor. Paper required. Course credits vary according to the nature of the project, to be determined by the faculty sponsor. Seniors in high standing; by permission.
Repeat Rule: May be repeated for a maximum of 12 credits.
Grade Mode: Letter Grading

ACC 747 - Business Law
Credits: 4
This course will introduce students to various legal issues interact with and impact business decision making. Topics include a majority of the legal principles tested within the REG section of the CPA exam: professional responsibility and fiduciary obligations, contract formation and performance, agency and third-party relationships, secured transactions, Uniform Commercial Code and sale of goods, negligence and professional malpractice, business entity format, formation and management. Other topics include intentional and negligent torts, the civil process of modern legal proceedings, overview of the U.S. Constitution, general civil and criminal liability. Historical and current legal cases will be addressed with an emphasis on developing skills in identifying, presenting, and discussing all sides of a legal argument.
Equivalent(s): MGT 747
Grade Mode: Letter Grading

ACC 751 - Forensic Accounting and Fraud Examination
Credits: 4
This course builds on audit coursework, but is not limited to an audit perspective. It covers the major schemes used to defraud organizations and individuals. Students develop skills in the areas of fraud protection, detection, analysis, and skills relating to investigations.
Prerequisite(s): ACC 724 with a minimum grade of C-.
Grade Mode: Letter Grading

ACC 795 - Internship in Accounting
Credits: 1-8
Accounting fieldwork in a business or other type of organization. Supervision is provided by the organization, and consultation is provided by the faculty sponsor. Written report required. Course credits vary according to the nature of the fieldwork and hours worked; to be determined by the faculty sponsor. Juniors and seniors in high standing; by permission.
Repeat Rule: May be repeated for a maximum of 12 credits.
Grade Mode: Credit/Fail Grading

ACC 799 - Honors Thesis in Accounting
Credits: 4-8
Supervised research leading to the completion of an honors thesis or project in accounting; required for graduation from the honors program in administration for students in the accounting option. Permission of director of undergraduate programs and Accounting and Finance department chair.
Attributes: Honors course
Grade Mode: Letter Grading