

# ACCOUNTING (ACCT) CPSO

# Course numbers with the # symbol included (e.g. #400) have not been taught in the last 3 years.

## ACCT 532 - Financial Accounting

**Credits:** 4

This course provides a study and overview of accounting theory, practice, issues, and objectives. The course focuses on the proper interpretation of financial information to understand the financial condition of any type of organization. The course may cover the nature, function, and environment of accounting, the basic accounting statements, and key financial accounting ratios. Excel proficiency is expected prior to enrollment in this course. Students should consider completing CMPL 402 Excel if they have not completed an Excel course in transfer.

**Prerequisite(s):** MTH 402 with a minimum grade of D- or MATH 502G with a minimum grade of D-

**Equivalent(s):** ACCT 511G, MGMT 511G

**Grade Mode:** Letter Grading

## ACCT 533 - Managerial Accounting

**Credits:** 4

This course builds upon fundamental knowledge developed in ACCT 532 Financial Accounting. Students apply the concepts and methods of managerial accounting. Students will learn the differences between variable, fixed and mixed costs. Fundamental ethical principles of accounting as applied in real-world situations will be examined. Topics may include the business environment, cost concepts and classifications, job-order costing, process costing, cost behavior, relationships to volume and profits, variable costing, activity based costing, profit planning, standard costs, relevant costs, applications of differential cost analysis, cash flows, and economic value added.

**Prerequisite(s):** (MGMT 410 with a minimum grade of D- or MGMT 500G with a minimum grade of D- or MGMT 566 with a minimum grade of D- or MGMT 566G with a minimum grade of D-) and (ACCT 532 with a minimum grade of D- or ACCT 511G with a minimum grade of D- or MGMT 511G with a minimum grade of D-).

**Equivalent(s):** ACCT 515G, MGMT 510G

**Grade Mode:** Letter Grading

## ACCT 550 - Accounting Information Systems

**Credits:** 4

Accountants use, evaluate, and control information systems as a core dimension of their work with financial data. Information systems shape the capture, processing, and communication of accounting data in organizations. This course provides a thorough introduction to the ways that accounting and information systems intersect. Students may explore both the conceptual and the practical aspects of accounting information systems, including effective communication of information systems needs, the design and development of such systems, and the evaluation of their effectiveness. The dimensions of security, controls, and auditing may be addressed.

**Prerequisite(s):** ACCT 532 with a minimum grade of D- or ACCT 511G with a minimum grade of D- or MGMT 511G with a minimum grade of D-

**Equivalent(s):** ACCT 550G

**Grade Mode:** Letter Grading

## ACCT 600 - Intermediate Accounting I

**Credits:** 4

In this course, students expand their understanding of the accounting process and of reporting. Students will demonstrate how depreciation, impairments, and depletion are relevant to business operations and management decision making. The course builds the conceptual framework for generally accepted accounting principles, which may cover the accounting cycle, net income, financial statement preparation, measuring equity, current assets including cash, receivables, and inventories, as well as depreciation, impairments, and depletion.

**Prerequisite(s):** (ACCT 532 with a minimum grade of D- or ACCT 511G with a minimum grade of D- or MGMT 511G with a minimum grade of D-) and (ACCT 533 with a minimum grade of D- or ACCT 515G with a minimum grade of D- or MGMT 510G with a minimum grade of D-).

**Equivalent(s):** ACCT 600G

**Grade Mode:** Letter Grading

## ACCT 601 - Intermediate Accounting II

**Credits:** 4

In the second half of the intermediate accounting sequence, students may develop a greater understanding of the principles that dictate accounting applications and will apply those principles in increasingly advanced scenarios. Students will apply accounting principles to the development of individual pensions, employee benefit plans, shareholders equity, and the disposition of operational assets. The course also places emphasis on developing advanced spreadsheet techniques and research capabilities.

**Prerequisite(s):** (ACCT 532 with a minimum grade of D- or ACCT 511G with a minimum grade of D- or MGMT 511G with a minimum grade of D-) and (ACCT 533 with a minimum grade of D- or ACCT 515G with a minimum grade of D- or MGMT 510G with a minimum grade of D-) and (ACCT 600 with a minimum grade of D- or ACCT 600G with a minimum grade of D-).

**Equivalent(s):** ACCT 601G

**Grade Mode:** Letter Grading

## ACCT 629 - Cost Accounting

**Credits:** 4

This course covers cost and management accounting environments and various cost management systems which contribute to financial decisions. Students may apply general principles of activity-based cost systems, capital budgeting, and financial management to the financial objectives of an organization. The course helps students develop and use short and long-term organizational performance measures to determine organizational needs.

**Prerequisite(s):** (ACCT 532 with a minimum grade of D- or ACCT 511G with a minimum grade of D- or MGMT 511G with a minimum grade of D-) and (ACCT 533 with a minimum grade of D- or ACCT 515G with a minimum grade of D- or MGMT 510G with a minimum grade of D-) and (FNC 665 with a minimum grade of D- or MGMT 613G with a minimum grade of D-).

**Equivalent(s):** ACCT 610G

**Grade Mode:** Letter Grading

**ACCT 635 - Taxation****Credits:** 4

This is an introductory course in Federal income tax law relating to individuals and businesses, including proprietorship, partnership and corporation. Topics may include gross income, deductions, losses, tax credits, property transactions, deferred compensation, tax planning and preparation of tax returns.

**Prerequisite(s):** (ACCT 532 with a minimum grade of D- or ACCT 511G with a minimum grade of D- or MGMT 511G with a minimum grade of D-) and (ACCT 533 with a minimum grade of D- or ACCT 515G with a minimum grade of D- or MGMT 510G with a minimum grade of D-) and (ACCT 600 with a minimum grade of D- or ACCT 600G with a minimum grade of D-) and (ACCT 601 with a minimum grade of D- or ACCT 601G with a minimum grade of D-).

**Equivalent(s):** ACCT 612G

**Grade Mode:** Letter Grading

**ACCT 705 - Advanced Accounting****Credits:** 4

This course is designed to familiarize students with advanced accounting concepts such as foreign currency translations, accounting for consolidations, and partnerships. Students will practice accurately and appropriately journalizing transactions related to these and other advanced accounting scenarios, such as liquidation and reorganization according to GAAP standards. Upon completion of this course, students may articulate why businesses might use such strategies, as well as how to conduct accounting ethically in complex accounting situations.

**Prerequisite(s):** ACCT 601 with a minimum grade of D- or ACCT 601G with a minimum grade of D-.

**Equivalent(s):** ACCT 602G

**Grade Mode:** Letter Grading

**ACCT 710 - Governmental and Not-For-Profit Accounting****Credits:** 4

The purpose of this course is to familiarize students with the basic differences between accounting for profit-driven entities and accounting for governmental or not-for-profit organizations. The course will help students distinguish how fund accounting for governmental entities operates, including the general fund, capital projects fund, and special revenue fund. Students may learn to identify and implement best practices in accounting within governmental or not-for-profit organizations, in keeping with the regulatory and ethical context of such practices.

**Prerequisite(s):** ACCT 532 with a minimum grade of D- or ACCT 511G with a minimum grade of D- or MGMT 511G with a minimum grade of D-.

**Equivalent(s):** ACCT 603G

**Grade Mode:** Letter Grading

**ACCT 720 - Auditing****Credits:** 4

This course focuses on the principles and practice of investigating a business's financial statements and supporting financial documents. Students will interpret and explain the roles, responsibilities, procedures, ethical codes, and legal environment of the auditor in business operations according to Generally Accepted Auditing Standards (GAAS). Topics may include roles and responsibilities of the auditor, types of audits, auditing standards, internal control and professional ethics.

**Prerequisite(s):** (ACCT 532 with a minimum grade of D- or ACCT 511G with a minimum grade of D- or MGMT 511G with a minimum grade of D-) and (ACCT 533 with a minimum grade of D- or ACCT 515G with a minimum grade of D- or MGMT 510G with a minimum grade of D-) and (ACCT 600 with a minimum grade of D- or ACCT 600G with a minimum grade of D-) and (ACCT 601 with a minimum grade of D- or ACCT 601G with a minimum grade of D-).

**Equivalent(s):** ACCT 615G

**Grade Mode:** Letter Grading

**ACCT 730 - Advanced Data Analytics for Accounting Professionals****Credits:** 4

In this course, students will learn the tools and skills necessary to successfully perform data analytics and provide data-driven insights and recommendations. Students will be exposed to both a Microsoft track (Excel, Power Pivot, and Power BI) and a Tableau track (Tableau Prep and Tableau Desktop). Using multiple tools allows students to learn which tool is best suited for the necessary data analysis, data visualization, and communication of the insights gained. Students should leave this course with the skills necessary to translate accounting and business problems into actionable proposals that they can competently present to internal and external stakeholders.

**Prerequisite(s):** ACCT 550 with a minimum grade of D- or ACCT 550G with a minimum grade of D-.

**Grade Mode:** Letter Grading