

ALL COURSES

PDF ACCOUNTING

ACCT 2000: Accounting Principles I Lab

Co-requisite: ACCT 2004 Accounting Principles I

Application of concepts presented in the ACCT 2004 Accounting Principles I lectures using alternative activities to demonstrate how to apply accounting concepts.

ACCT 2004: Accounting Principles I

ACTS Common Course - ACCT 2003

Prerequisite: A grade of C or higher in MATH 1113 College Algebra or higher level math course.

Co-requisite: ACCT 2000 Accounting Principles I Lab.

A study of fundamental processes of accounting for day to day business transactions. Includes recording business events in journal entry form and preparing adjusting entries, trial balances, financial statements, and closing entries. Introduces the basic internal control system a business must employ. Concludes with the measurement and reporting of all assets and liabilities.

Note: Accounting majors may not repeat this course to raise grade point in their major field after completing ACCT 3013 Intermediate Accounting II.

Lecture three hours, laboratory one and a half hours.

ACCT 2013: Accounting Principles II

ACTS Common Course - ACCT 2013 Accounting Principles II

Prerequisite: BUAD 2003 Business Information Systems or COMS 2003 Microcomputer Applications and a "C" or better in ACCT 2004 Accounting Principles I.

Addresses accounting processes applied to corporations, cash flow statements, and financial statement analysis. Manufacturing cost, managerial reports, and incremental analysis are also introduced.

Note: Accounting majors may not repeat this course to raise grade point in their major field after completing ACCT 3013 Intermediate Accounting II.

ACCT 2033: Fundamental Accounting Concepts

Prerequisites: Sophomore standing; "C" or better in MATH 1113 College Algebra (or MATH 1203 Plane Trigonometry, 1914, 2223, 2243, 2914).

This course is designed to provide an overview of accounting concepts for non-business majors with no accounting background. Students gain the knowledge and skills necessary for interpreting reported accounting data. Topics include fundamental financial

and managerial accounting concepts, accrual accounting, internal control over cash, financial statement analysis and the budgeting process.

ACCT 3003: Intermediate Accounting I

Prerequisites: ACCT 2013 Accounting Principles II with a grade of C or higher.

A comprehensive study of accounting theory governing preparation of financial statements with emphasis on conceptual framework, development of accounting standards, and the recording and reporting process. Cash, receivables, inventories, property, plant and equipment, intangible assets, and other selected topics.

ACCT 3013: Intermediate Accounting II

Prerequisites: ACCT 3003 Intermediate Accounting I.

Continuation of ACCT 3003 Intermediate Accounting I. Topics covered include current and long-term liabilities, contingencies, stockholders' equity, earnings per share, temporary and long-term investments, revenue recognition, accounting changes, cash flows, statement analysis, and disclosure in financial reporting.

ACCT 3023: Accounting Information Systems

Prerequisites: ACCT 3003 Intermediate Accounting I, BDA 2003 Business Problem Solving, (BUAD 2053 Business Statistics or PSY 2053 Statistics for the Behavioral Sciences or STAT 2163 Introduction to Statistical Methods), BLAW 2033 Legal Environment of Business, ECON 2003 Principles of Macroeconomics, and ECON 2013 Principles of Microeconomics.

A study of accounting information processing, the systems concept, the analysis and design of accounting information systems, and database hardware and software technology as they apply to producing accounting information to be used in decision making.

ACCT 3043: Federal Taxes I

Prerequisites: ACCT 2013 Accounting Principles II with a grade of C or higher, BDA 2003 Business Problem Solving, (BUAD 2053 Business Statistics or PSY 2053 Statistics for the Behavioral Sciences or STAT 2163 Introduction to Statistical Methods), BLAW 2033 Legal Environment of Business, ECON 2003 Principles of Macroeconomics, and ECON 2013 Principles of Microeconomics.

A study of federal income tax laws and their relationship to other forms of taxation with primary emphasis on the determination of federal income tax liability and tax planning for individuals.

ACCT 3053: Federal Taxes II

Prerequisites: ACCT 3043 Federal Taxes I.

A study of federal income tax laws with primary emphasis on the determination of federal income tax liability and tax planning for entities other than individuals.

ACCT 3063: Managerial Accounting

Prerequisites: ACCT 2013 Accounting Principles II, BDA 2003 Business Problem Solving, BUAD 2053 Business Statistics, and ECON 2013 Principles of Microeconomics.

A study of accounting principles, concepts and procedures as an aid to management for internal use in planning, controlling and decision making.

ACCT 4003: Advanced Accounting I

Prerequisites: ACCT 3013 Intermediate Accounting II.

A comprehensive study of complex accounting problems involving financial statement treatment of income taxes, pensions, and leases. Problems underlying accounting for partnerships, corporate liquidations and reorganization, segment and interim financial reporting, and foreign currency denominated transactions are examined.

ACCT 4013: Advanced Accounting II

Prerequisites: ACCT 3013 Intermediate Accounting II.

A comprehensive study of complex problems involving mergers and acquisitions, consolidated financial statements, and the translation of subsidiary financial statements denominated in a foreign currency.

ACCT 4023: Cost Accounting

Prerequisites: ACCT 2013 Accounting Principles II with a grade of C or better and (BUAD 2053 Business Statistics or PSY 2053 Statistics for the Behavioral Sciences or STAT 2163 Introduction to Statistical Methods).

Basic principles of cost accounting, departmentalization, budgets, standard cost, variance analysis, job order and process costs.

ACCT 4033: Auditing

Prerequisites: ACCT 3013 Intermediate Accounting II, ACCT 3023 Accounting Information Systems, and (BUAD 2053 Business Statistics or PSY 2053 Statistics for the Behavioral Sciences or STAT 2163 Introduction to Statistical Methods).

Auditing procedures and concepts, audit working papers and reports, evaluation of internal controls, legal and ethical environment.

ACCT 4083: Internship in Accounting

Prerequisites: Permission of the instructor, department chair, and Dean, a minimum GPA of

2.75 on 85 or more earned hours and on at least 15 earned hours from ATU, and completion of ACCT 3013 Intermediate Accounting II.

A structured assignment which allows a senior accounting major to gain "real world" professional experience in an accounting position relating to an area of career interest. The student works one semester in the office of a cooperating firm under the supervision of a member of management of that firm. An accounting faculty member will consult with the student and the cooperating firm's management periodically during the period of internship. A term paper prepared by the student will be required.

ACCT 4086: Internship in Accounting

Prerequisites: Permission of the instructor, department chair, and Dean, a minimum GPA of 2.75 on 85 or more earned hours and on at least 15 earned hours from ATU, and completion of ACCT 3013 Intermediate Accounting II.

A structured assignment which allows a senior accounting major to gain "real world" professional experience in an accounting position relating to an area of career interest. The student works one semester in the office of a cooperating firm under the supervision of a member of management of that firm. An accounting faculty member will consult with the student and the cooperating firm's management periodically during the period of internship. A term paper prepared by the student will be required.

ACCT 4093: Governmental Accounting

Prerequisites: ACCT 3013 Intermediate Accounting II.

Study of GAAP underlying accounting for governmental/ nonprofit entities. Governmental, Proprietary, and Fiduciary funds along with Fixed Asset and Long-term Liability Account Groups are covered.

ACCT 4103: Special Topics in Accounting

Prerequisites: ACCT 3013 Intermediate Accounting II and permission of the instructor.

This course provides in-depth exploration of selected accounting topics. The primary topic will vary from offering to offering; thus, the course may be taken more than once.