

ACCOUNTING (ACCTNG)

Courses

ACCTNG 210 Introduction To Financial Accounting Credits: 3

An overview of basic concepts and terminology associated with reporting financial information to parties outside of an organization. This course requires students to take an accompanying lab that meets one day a week.

Prerequisites: MATH 110 or MATH 120 or higher; or ALEKS score of 61 or higher; or ACT MATH sub-score of 28 or higher; or SAT MATH sub-score of 660 or higher; and 30 hours completed.

ACCTNG 211 Introduction To Managerial Accounting Credits: 3

An introduction to the use of cost accounting concepts and information in managing the activities of a business.

Prerequisites: ACCTNG 210 and completion of 45 hours.

ACCTNG 306 Introduction to the Accounting Profession and Procedures Credits: 3

A study of the profession of accounting, the accounting process, and tools used in implementing that process.

Prerequisites: ACCTNG 210 and completion of 45 hours.

ACCTNG 307 Cost Management Credits: 3

A study of the principles and techniques of cost accounting with emphasis on the structure of cost accounting systems and the processing, summarizing and reporting of cost information. Topics include various issues relevant for manufacturing and service organizations, and introduction of situations that require the application of cost information to managerial settings.

Prerequisites: ACCTNG 211 and junior standing Bloch student.

ACCTNG 310 Intermediate Accounting Credits: 3

A study of theory and application of external corporate reporting. The course covers a variety of financial accounting issues including assets, liabilities, revenue recognition, and accounting change analysis. Publications and pronouncements of the accounting professions are emphasized where applicable.

Prerequisites: ACCTNG 306 and Bloch student.

ACCTNG 318 Introduction to Data Analysis in Accounting Credits: 3

With the proliferation of large data sets, the ability to use a variety of software tools to gain understanding of this data has become an invaluable skill set in modern accounting. The statistical concepts and spreadsheet versatility presented in earlier course work will be augmented with graphical presentation types and best practices, database structure and usability, and statistical application here. These skills will be embedded in the methodology of data analysis commonly found in accounting environments.

Co-requisites: ACCTNG 310.

ACCTNG 350 Accounting Systems And Controls Credits: 3

This course examines a number of systems employed to process accounting information, the internal control activities typically used in each system and associated documentation techniques.

Prerequisites: ACCTNG 310 (or co-requisite, ACCTNG 306, and Pre-MSA student).

ACCTNG 360 Accounting Research and Communications Credits: 3

A study of solving accounting issues by conducting research in the professional literature and communicating the results of that research to users. Students practice oral and written communication skills.

Prerequisites: ACCTNG 310.

ACCTNG 405 Auditing Credits: 3

A study of how the auditor determines the nature and amount of evidence that should be accumulated considering the unique aspects of an engagement, as well as some idea of how that evidence is evaluated in the context of a financial audit.

Prerequisites: ACCTNG 350.

ACCTNG 412 Introduction to Income Taxation Credits: 3

An examination of the theory, practice, and research methodology of taxation as applied to individuals and business entities.

Prerequisites: ACCTNG 211.

ACCTNG 418 Data Analytics for Accounting Credits: 3

Data Analytics is an investigation of the stories that large data stores can tell if only we know how to unravel them. As such, this course will examine big data sources from both a data-mining and a hypothesis-testing approach.

Prerequisites: Senior standing and BS Accounting student.

ACCTNG 420 Advanced Accounting Credits: 3

A study of the accounting for business combinations and the preparation of consolidated financial statements.

Prerequisites: ACCTNG 310.

ACCTNG 421 Governmental/Not-For-Profit Accounting Credits: 3

An overview of accounting for state and local governments and not-for-profit entities. Pronouncements of the accounting profession are emphasized where applicable.

Prerequisites: ACCTNG 310.

ACCTNG 464 Principles of Internal Auditing Credits: 3

A study of how the internal auditor determines the nature and amount of evidence that should be accumulated considering the unique aspects of an engagement, as well as some idea of how that evidence is evaluated in the context of a financial audit.

Prerequisites: ACCTNG 350.

ACCTNG 470 Fraud Examination Credits: 3

An examination of the elements of fraud and the fraud auditing process.

Prerequisites: Junior standing Bloch student.

ACCTNG 487 Special Topics Credits: 3

Special topics in accounting.

ACCTNG 496 Internship: Accounting Credits: 1-3

Internships may be used as elective credit in a student's degree program, and are supervised by a Bloch faculty member. Such experiences are not simply part-time jobs; rather, they provide a more significant professional opportunity. Job duties and related responsibilities are expected to revolve around the student's academic program and coursework.

Prerequisites: Departmental consent.

ACCTNG 497 Special Topics In Accounting Credits: 1-3

Study and research in accounting areas of special student interest, under individual faculty supervision and guidance.

Prerequisites: Departmental consent.