

ACCOUNTING (ACC)

ACC 230. Financial Accounting. (3 Units)

A survey of financial statements under existing generally accepted accounting principles. Emphasis is on underlying concepts, principles, and mechanics to make the statements meaningful to users.

Offered Fall, Spring, Summer

ACC 231. Managerial Accounting. (3 Units)

Prerequisite: ACC 230. Accounting for planning and control. Topics include objectives, terminology, concepts, product costing, cost patterns, cost-volume-profit analysis, contribution margin, profit planning, standard costs, flexible budgets, decentralized operations, relevant costs and uses of accounting data for managerial decision making.

Offered Fall, Spring, Summer

ACC 330. Intermediate Accounting I. (3 Units)

Prerequisite: ACC 230. Professional level accounting, conceptual framework, balance sheet, income statement, compound interest, cash, receivables, inventories, fixed and intangible assets, depreciation, current and contingent liabilities.

Offered Fall, Spring, All terms

ACC 331. Intermediate Accounting II. (3 Units)

Prerequisite: ACC 330. Professional level accounting, bonds and long-term notes, short-term and long-term investments, capital stock, retained earnings, income recognition, income taxes, post-employment benefits, leases, statement of cash flows, earnings per share, changes and errors, financial analysis.

Offered Fall, Spring, All terms

ACC 333. Income Taxation I. (3 Units)

Federal income tax law as related to individuals and sole proprietorship.

Offered Fall, Spring, All terms

ACC 336. Intro To Internal Audit. (3 Units)

Prerequisite: ACC 231 and CIS 270. Survey of contemporary internal auditing with emphasis on financial, compliance, and operational auditing. Coverage will include audit planning, specific audit techniques, auditing in a computerized environment, emerging issues and report writing. Course includes case studies and computer applications.

Offered Fall, Spring

ACC 337. Cost Accounting. (3 Units)

Prerequisite: ACC 231. The nature, objectives, and procedure of cost accounting and control; job costing and process costing; joint product costing; standard costs; theories of cost allocation and absorption; uses of cost accounting data for management decision making.

Offered Fall, Spring, Summer

ACC 339. Acctg & Ctrl Multnl Comp. (3 Units)

Prerequisite: ACC 231. Study of comparative accounting systems, international accounting standards, currency translation and foreign exchange, transfer pricing, reporting, taxation, auditing and control problems.

Offered Fall, Spring, All terms

ACC 340. Accounting Information Systems. (3 Units)

Prerequisites: ACC 230, ACC 337, and CIS 270 are required. Focuses on both conceptual models and physical implementation of accounting information systems. Topics include the nature and relevance of accounting internal controls, the relationship of accounting systems to the functional areas of accounting, and contemporary information technology

Offered Fall, Spring

ACC 385. Entrepreneurial Accounting. (3 Units)

Explores accounting issues unique to start-ups, venture capital and entrepreneurship, and includes aspects involving the setup and use of low-cost computer accounting programs with POS and inventory management.

Offered All terms

ACC 430. Advanced Accounting. (3 Units)

Prerequisite: ACC 331. Concepts and principles of partnerships, business combinations, accounting for multinational enterprises, and introduction to governmental and nonprofit accounting.

Offered Fall, Spring

ACC 431. Govt & Nonprofit Acctg. (3 Units)

Prerequisite: ACC 230. Nature of fund accounting systems used by governments and nonprofit entities. Topics include principles underlying fund accounting, budgeting procedures, discussion of types of funds used. Course requirements include computerized term project.

Offered Fall, Spring

ACC 433. Income Taxation II. (3 Units)

Federal income tax law as related to partnerships, corporations, estates and trusts; estate and gift taxes.

Offered Fall, Spring

ACC 435. Auditing. (3 Units)

Prerequisites: ACC 330 and OMG 321. The audit environment, reports, professional ethics, objectives, evidence and documentation, planning, analytical review, materiality and risk, internal control, attribute and variable sampling, EDP systems, transactions cycles, balance sheet and income statement accounts, compilations, reviews, and other special purpose reports.

Offered Fall, Spring, Summer

ACC 502. Advance Cost Management and Related Accounting. (3 Units)

Prerequisite: ACC 230 or equivalent. Application of functional accounting in contemporary business. Decision making through the integrated use of financial accounting (reporting to outside interests) and managerial accounting (accounting information for internal decision making) including relevant income tax consequences. Case analysis oral/written presentation and computer usage required.

Offered Infrequent

ACC 510. Research of Accounting Principles. (3 Units)

Develops a student's ability to conduct accounting research employing the FASB Codification of U.S. GAAP, U.S. tax laws, international auditing and governmental standards and guidance. Research will culminate in written reports on accounting issues. Restricted to majors.

Offered Fall

ACC 520. Accounting Ethics and Corporate Social Responsibility. (3 Units)

Examines the ethical responsibilities of accounting professionals by utilizing various authoritative codes of conduct, professional standards and applied ethical theory. This course also examines the concept of corporate social responsibility by analyzing complex CSR-related issues. Restricted to majors.

Offered Fall

ACC 530. Forensic Accounting and Cybersecurity for Accounting MS Program. (3 Units)

Explores the forensic accountant's role in today's economy. Topics covered include fraud detection and investigation techniques, cyber security, valuation of closely held businesses, lost profits analyses, types of litigation support services, and legal concepts governing expert witness testimony.

Offered Fall, Spring

ACC 540. Advanced Accounting. (3 Units)

Concepts and principles of partnerships, business combination, accounting for multinational enterprises, and introduction to governmental and nonprofit accounting

Offered Fall, Spring

ACC 550. Advanced Auditing for Accounting MS Program. (3 Units)

Masters-level course designed to enhance students' understanding of the following: (1) fundamental auditing concepts, (2) the application of auditing standards to real-world cases, (3) a risk-management approach to handling client acceptance and continuance issues, and (4) ethical issues faced by auditors.

Offered Fall, Spring

ACC 560. Accounting Information Systems and Associated Internal Control Frameworks. (3 Units)

Master-level course with focus on both conceptual models and physical implementation of accounting information systems.

Offered Fall, Spring

ACC 570. Financial Statement Analysis and Valuation. (3 Units)

Course designed to prepare students to interpret and analyze financial statements in greater depth for tasks such as credit and security analyses, lending and investment decisions, and other decisions that rely on financial data from the perspective of financial statement users.

Offered Fall, Spring

ACC 580. Strategic Tax Planning. (3 Units)

Provides a comprehensive understanding of tax-planning framework as it relates to business transactions of all parties, considerations of implicit and explicit taxes as well as considerations of various costs and nontax issues of business entities.

Offered Fall, Spring

ACC 590. Advanced Capstone Governmental and Non-Profit Accounting. (3 Units)

Prerequisite: ACC 540 is required. Capstone course that covers Governmental and Non-Profit Accounting, which includes the nature of fund accounting systems used by governments and nonprofit entities. Restricted to majors.

Offered Fall, Spring

ACC 595. Selected Topics in Accounting. (3 Units)

Prerequisites: Graduate standing and ACC 502. Intensive study of a specialized area of Accounting on a selected topic of particular interest to faculty and students. Three hours of seminar per week. Specific topic listed in class schedule. Repeatable course.

Offered Infrequent